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ABSTRACT

This publication presents some of the highlights of financial information summarized from the national collections of vocational education and training (VET) data in Australia for 1998. The report includes detailed statistics for Australia, its eight states and territories, and the Australian National Training Authority. The financial information provided includes primary summaries that focus on the following: (1) revenues and expenses (to show financial performance); (2) assets and liabilities (to show financial position); and (3) cash flows (to show how activities are financed). In accordance with contemporary financial reporting trends, the report also presents the figures classified by activity, to show the major areas where the money is spent (a change from previous practices). Forty-five tables and four reports are included in the report. The report shows an increase in numbers of students and annual hours of training with little increase in expenditures. (KC)

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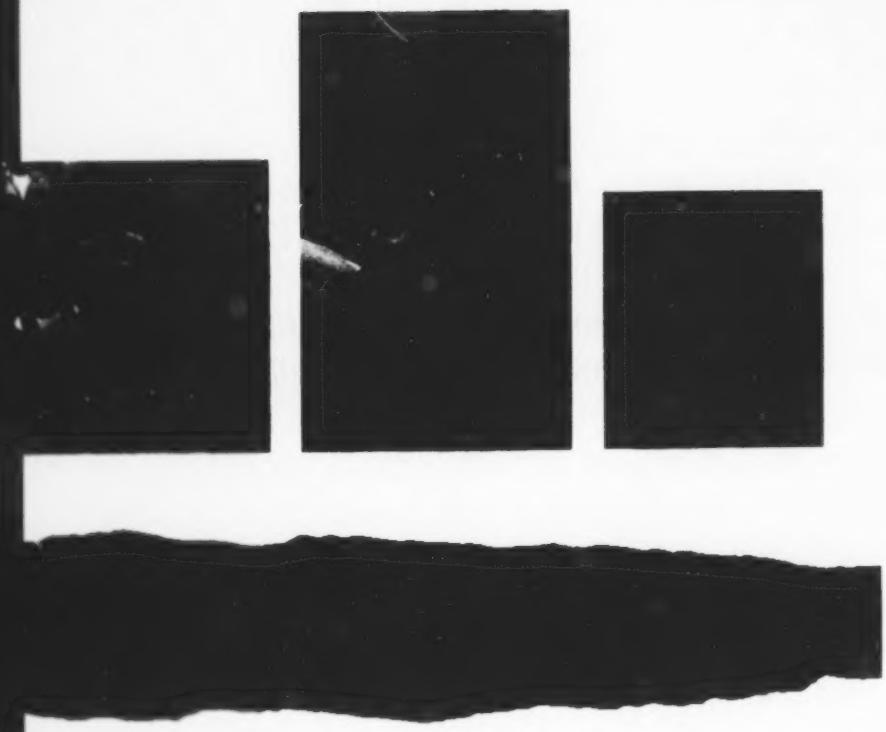

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AUSTRALIAN VOCATIONAL EDUCATION AND TRAINING STATISTICS

1998 FINANCIAL DATA

NCVER

Australian National Training Authority

AUSTRALIAN VOCATIONAL EDUCATION AND TRAINING STATISTICS

1998 FINANCIAL DATA

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Scope of the collection

The collection relates to VET provision, which is funded wholly or in part from public funds. It covers all VET activity administered or provided by the main VET training authority in each State and Territory, other public VET organisations in that State or Territory, and the Australian National Training Authority.

The operating costs of the DETYA VET Division and some DETYA payments made direct to private providers are not included.

The collection excludes private and community providers not in receipt of public funds, the secondary school system, and the higher education system.

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Related NCVER publications

- *Australian VET statistics 1998: In detail*
- *Australian VET statistics 1998: at a glance*
- *Australian VET statistics 1998: an overview*
- *Australian VET statistics 1997: financial data*
- *Collection of National Financial Data on VET 1994 to 1996*

Australian Vocational Education and Training Management Information and Statistical Standard - Financial Data

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Foreword

About Australian VET Statistics - 1998 financial data

I am pleased to introduce *Australian VET Statistics 1998 - Financial Data*, part of an on-going suite of publications produced by NCVER using information from the national collections of vocational education and training (VET) data. The national data collections are undertaken by NCVER on behalf of the Australian National Training Authority (ANTA).

This publication presents some of the highlights of VET finances for 1998, in addition to providing detailed statistics for Australia, the eight states and territories, and ANTA. One of the major achievements in 1998 has been an increase in student numbers and annual hours of training with little increase in total expenditure.

1998 is the second year of reporting on an accrual basis. I am pleased that the transition from reporting on a cash basis to an accrual basis has been accomplished smoothly and has resulted in significant enhancements to the information available about the resourcing of the publicly-funded VET sector. This financial information is the primary source of information about how VET in Australia is financed and where the money is spent. The financial data collected will support the new VET Key Performance Measures recently adopted by State, Territory and Commonwealth ministers.

The information presented has been extracted from the accrual-based statements prepared by the States, Territories and ANTA on their VET activity. The financial information provided includes primary summaries that focus on:

- revenues and expenses (to show financial performance);
- assets and liabilities (to show financial position); and
- cash flows (to show how activities are financed).

In accordance with contemporary financial reporting trends, the reporting practices adopted in 1999 for the reporting of 1998 financial data also present the figures classified by activity, to show the major areas where the money is spent. This is different from the reporting for years before 1997 where the financial information reported was in respect of cash receipts and expenditure and some other transactions that did not involve cash (eg superannuation paid for by central agencies).

The financial information in this publication provides a sound basis for addressing developments in accounting for publicly funded VET activity, and as this is the second year of accrual based information, comparatives are now available for most data elements.

States and Territories and ANTA are responsible for the extraction and reporting of the financial information. Footnotes have been included at the request of some States and Territories' to assist user understanding of the issues and their impact on their data. I advise readers to consult these notes.

Finally, I would note that the information contained in *Australian VET Statistics 1998 - Financial Data* complements the information on VET training activity and outputs presented in NCVER's related statistical publications. I would also refer readers to the ANTA National Report, volume 3, for more information on the relationship between the hours of training undertaken by clients and the associated cost of this training.

Chris Robinson
Managing Director
NCVER Ltd

June 1999

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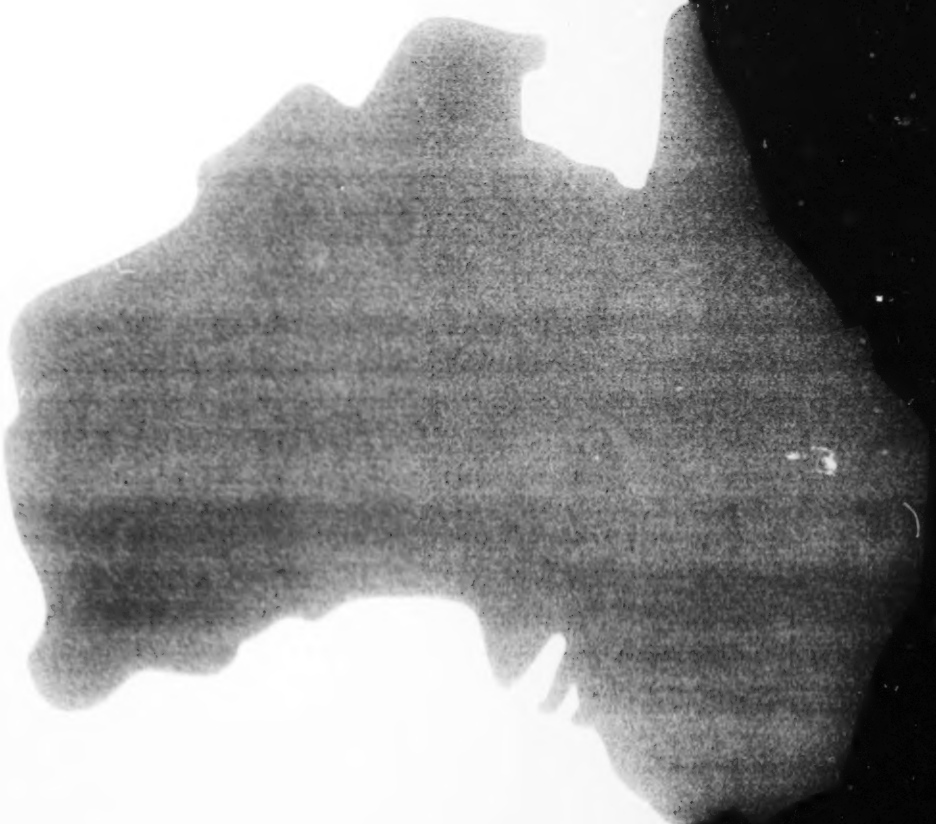
Section 1:
Main Features



Section 1: Main Features

- There has been a slow down in growth in operating expenditures in comparison with previous years, with annual hours of training and client numbers growing at a greater rate than expenditures.
- Recurrent revenues total $3,726 million in 1998 slightly down on that achieved in 1997 ($3,787 million).
- Recurrent expenditures for 1998 totaled $4,007 million, which was slightly higher than the 1997 level of $3,954 million.
- Within a context of contained outlays total expenditure for VET delivery provision and support was $2,664 million (67.6% of total state and territory outlays) which is in line with the 1997 expenditure figure of $2,637 million (68.3%).
- Expenditure on administration and general services decreased by $57 million to $734 million which was 18.6% of total state and territory outlays compared to $790 million (20.5%) for 1997.
- Expenditure for payments to non-TAFE providers for VET delivery increased by $67 million to $243 million or 6.1% of total outlays compared to $176 million (4.4%) for 1997.
- The net assets for the sector (total assets less liabilities) are $5,567 million compared to $5,065 million for 1997.
- In 1998 the operating expenditures of the public VET sector involved over 1.5 million clients.

Differences exist between the accounting policies applied by the States and Territories, particularly in respect of the valuation and measurement of investments and property, and plant and equipment. This impacts on comparisons between the States and Territories.

There have been some revisions to previously reported 1997 figures to reflect restructured organisations and improved data reporting systems. Further information on revisions to 1997 data can be found in the Explanatory Notes Section of this publication.

Financial performance

The national operating result shows that the net assets of the sector increased by $25.8 million before abnormal and extraordinary items. This indicates that the level of public expenditure has been contained below the level of revenue generated by and appropriated to the sector.

Revenues

The State and Territory governments continue to be the primary source of operating revenue for publicly-funded VET activity. In 1998 States and Territories provided $2,190.5 million (58.8%) of total revenue. The Commonwealth provided $865.6 million (23.2%). Other revenues included fee for service $322.9 million (8.7%) and Student Fees and Charges $155.2 million (4.2%). (ref Table 1)

Table 1 summarises the operating revenue classifications and the national trend in operating revenues for 1997 and 1998.

Table 1: Operating Revenues, 1997 and 1998

Revenue Classification	NSW	Vic	Qld	WA	SA	Tas	NT	ACT	ANTA	Total
	$ Million									
State Government										
1998	876.6	441.4	376.0	207.2	146.8	49.1	48.1	45.3	0.0	2,190.5
Percentage of State Total	67.5	49.3	61.7	59.6	52.7	55.2	73.6	57.7	0.0	58.8
1997	879.1	400.2	365.0	198.7	136.9	53.1	44.3	49.1	0.0	2,126.4
Percentage of State Total	65.6	45.4	61.8	57.8	51.5	56.1	70.7	58.0	0.0	56.1
Commonwealth Government										
1998	289.9	186.0	142.5	69.2	63.0	24.6	13.0	15.6	61.7	865.6
Percentage of State Total	22.3	20.8	23.4	19.9	22.6	27.7	19.9	19.9	96.7	23.2
1997	269.1	217.7	141.4	74.1	66.6	25.4	14.0	17.5	121.5	947.2
Percentage of State Total	20.1	24.7	23.9	21.5	25.0	26.8	22.3	20.7	98.7	25.0
Fee for Service										
1998	64.0	152.9	33.7	30.5	23.7	7.5	0.9	9.7	0.0	322.9
Percentage of State Total	4.9	17.1	5.5	8.8	8.5	8.4	1.4	12.3	0.0	8.7
1997	99.0	152.3	32.9	30.1	20.0	4.8	0.9	11.1	0.0	351.1
Percentage of State Total	7.4	17.3	5.6	8.8	7.5	5.1	1.5	13.1	0.0	9.3
Student Fees and Charges										
1998	35.4	41.0	33.8	20.1	16.8	3.0	0.9	4.3	0.0	155.2
Percentage of State Total	2.7	4.6	5.5	5.8	6.0	3.3	1.4	5.4	0.0	4.2
1997	35.7	39.8	28.3	18.2	23.0	5.2	1.0	4.4	0.0	155.7
Percentage of State Total	2.7	4.5	4.8	5.3	8.7	5.5	1.6	5.2	0.0	4.1
Ancillary Trading & Other										
1998	32.7	73.7	23.9	20.5	28.3	4.8	2.4	3.7	2.1	192.1
Percentage of State Total	2.5	8.2	3.9	5.9	10.2	5.4	3.7	4.7	3.3	5.2
1997	57.0	71.7	23.0	22.7	19.5	6.1	2.5	2.5	1.7	206.6
Percentage of State Total	4.3	8.1	3.9	6.6	7.3	6.5	3.9	3.0	1.3	5.5
Total										
1998	1,298.7	895.0	609.9	347.5	278.6	89.0	65.3	78.6	63.8	3,726.3
1997	1,339.8	881.7	590.6	343.8	266.1	94.6	62.7	84.6	123.1	3,787.1

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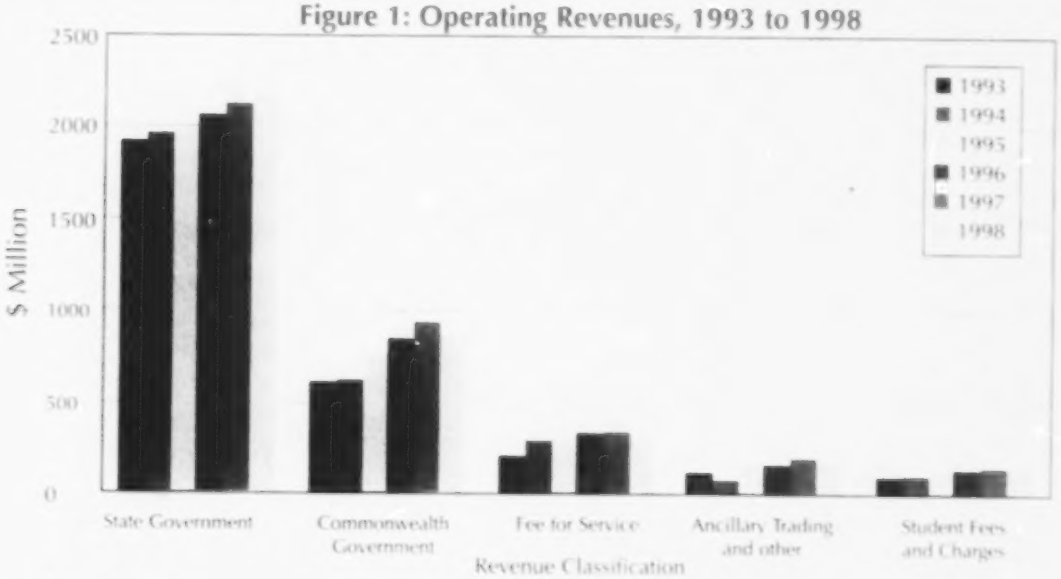
Operating revenues have risen by $729.1 million (24.3%) in the six years from 1993 to 1998. Revenues from government have contributed $510.9 million (70.1%) towards this increase, shared between increased State Government funding of $264.0 million (36.2%) and increased input from the Commonwealth Government of $246.9 million (33.9%). There have also been significant increases in revenue from fee for service operations of $103.4 million (14.2%) reflecting increased training market participation by public providers. Fee-for-service operations represent 8.7% of total revenue in 1998 compared to 7.3% in 1993. Figure 1 details operating revenues from 1993 to 1998.

Whilst total revenues in 1998 declined by 1.6%, revenues from State government increased by $64.1 million (3.0%) over 1997 to $2,190.5 million. Although total revenue from all Commonwealth government sources declined in 1998, the largest component of Commonwealth revenue, recurrent funding appropriated through the VET Funding Act, remained essentially stable at $731.7 million. Commonwealth government funding associated with 'ANTA funded Commonwealth specific purpose programs' and 'Other Commonwealth specific purpose programs' declined by $52.8 million and $29.1 million respectively in 1998.

Figure 1: Operating Revenues, 1993 to 1998



Expenditures

Operating expenditures in 1998 totaled $4,007.2 million, a marginal increase of $53.6 million (1.4%) on 1997 (ref Table 2). The major components of expenditure are:

- Employee costs, the largest single component of expenditure, which represent 61.6% of the total in 1998 compared to 62.1% in 1997. However employee costs as a percentage of total costs are continuing to fall from a high of 68.7% in 1993 to the present level of 61.6%.
- The supplies, services and other categories represent 22.5% of total expenditure in 1998. As with employee costs, supplies, services and other as a percentage of total costs are continuing to fall from a high of 26.5% in 1993 to the present level of 22.5%.

Expenditures to non-TAFE providers for VET delivery have increased by $67.4 million (38.4%) in 1998 over 1997.

Depreciation expenditure is $233.2 million or 5.8% of total operating expenditure in 1998. This is slightly up on the 1997 figure of $229.1 million (also 5.8% of total operating expenditure).

Depreciation also represents 5.1% of the capital value of buildings, plant and equipment, motor vehicles and other fixed assets. Infrastructure capital payments are $274.2 million indicating that on a national basis the VET sector is replacing and improving its level of assets.

Noticeably, only grants and subsidies expenses have declined in 1998 over the 1997 figures. This item fell by $38.2 million (19.4%) over 1997. While all other expense categories increased they were generally both small in value and in percentage terms except for payments to non-TAFE providers which increased by $67.4 million (38.4%).

The categories of expenditure and changes between years are illustrated in Table 2 for 1997 and 1998.

Table 2: Operating Expenditures, 1997 and 1998

				$ Million						
Expenditure Category	NSW	Vic	Qld	WA	SA	Tas	NT	ACT	ANTA	Total
Employee Costs										
1998	956.4	568.5	369.6	223.9	186.8	60.7	38.4	56.1	8.2	2,468.4
Percentage of State Total	68.2	59.8	56.2	59.8	63.4	62.3	53.2	62.0	12.0	61.6
1997	952.8	574.1	371.6	225.9	175.0	58.3	37.0	56.3	6.0	2,456.9
Percentage of State Total	67.8	61.4	59.9	62.0	60.6	62.5	56.2	64.4	6.3	62.1
Supplies and Services (a)										
1998	271.9	227.7	153.6	107.1	71.3	21.8	19.2	25.8	4.8	903.3
Percentage of State Total	19.4	24.0	23.4	28.6	24.2	22.4	26.6	28.6	7.0	22.5
1997	273.1	226.5	150.2	96.0	80.5	24.2	17.5	20.1	6.5	894.5
Percentage of State Total	19.4	24.2	24.2	26.4	27.9	26.0	26.5	23.0	6.9	22.6
Grants and Subsidies										
1998	37.0	26.8	23.6	1.5	4.3	5.0	6.1	0.1	54.8	159.1
Percentage of State Total	2.6	2.8	3.6	0.4	1.5	5.1	8.4	0.1	80.4	4.0
1997	49.2	38.3	15.9	1.1	3.6	1.5	5.3	1.1	81.4	197.3
Percentage of State Total	3.5	4.1	2.6	0.3	1.2	1.6	8.1	1.3	86.3	5.0
Payments to Non-TAFE Providers for VET Delivery										
1998	53.9	64.5	73.0	20.2	20.1	3.3	3.6	4.5	0.0	243.1
Percentage of State Total	3.8	6.8	11.1	5.4	6.8	3.4	5.0	5.0	0.0	6.1
1997	47.2	35.6	50.0	15.3	18.0	2.6	3.4	3.7	0.0	175.7
Percentage of State Total	3.4	3.8	8.1	4.2	6.2	2.7	5.2	4.3	0.0	4.4
Depreciation and Amortisation										
1998	83.6	62.7	37.4	21.8	12.0	6.5	4.8	3.9	0.4	233.2
Percentage of State Total	6.0	6.6	5.7	5.8	4.1	6.7	6.7	4.3	0.6	5.8
1997	82.2	60.4	32.9	25.9	11.8	6.7	2.6	6.3	0.5	229.1
Percentage of State Total	5.9	6.5	5.3	7.1	4.1	7.2	4.0	7.2	0.5	5.8
Total										
1998	1,402.8	950.1	657.2	374.6	294.4	97.3	72.2	90.4	68.2	4,007.2
1997	1,404.4	934.9	620.5	364.1	288.8	93.3	65.8	87.4	94.3	3,953.6

(a) Includes other operating expenses.

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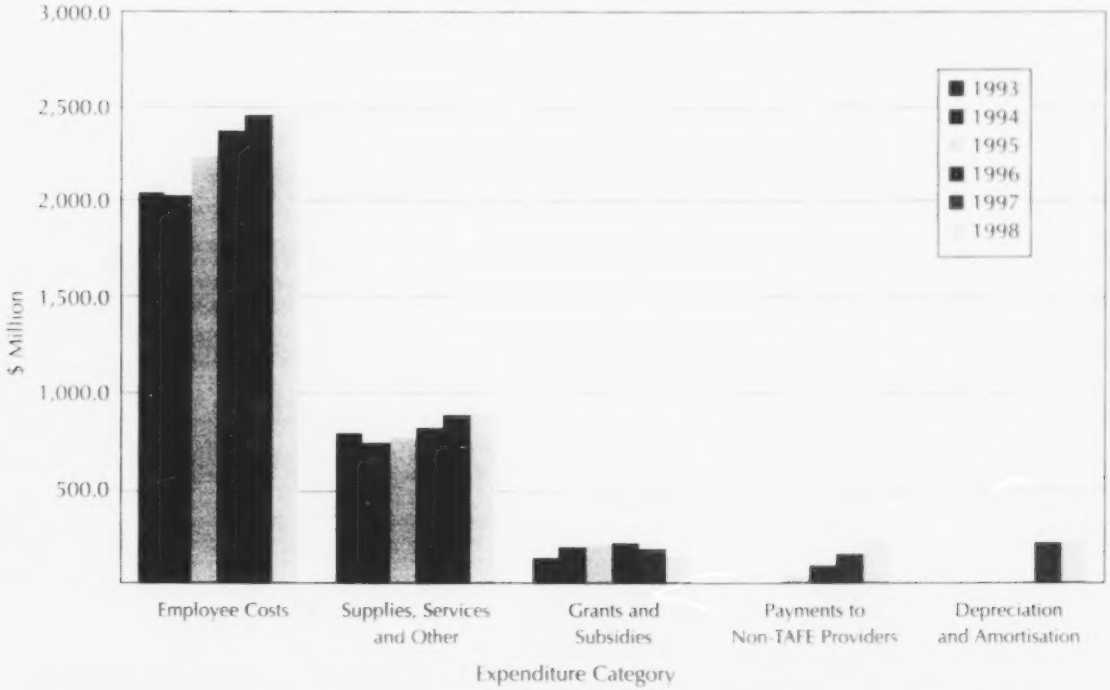
Although the longer term trend is one of growth there has been a slowing down in the rate of growth in 1998 (ref Figure 2), in line with the growth in the private provider market. In the six years 1993 to 1998 operating expenditures have risen by $1,032.1 million (34.7%). An important component of this increase is an increase of $243.1 million (23.6%) in payments to non-TAFE providers to deliver VET programs.

Figure 2: Operating Expenditures, 1993 to 1998



In 1998, direct delivery and delivery support services represented $2,664.2 million or 67.6% of the total expenditure compared with $2,636.6 million or 68.3% in 1997 (ref table 3). This result reverses a trend of increasing direct delivery and delivery support services expenses, which in percentage terms were increasing from 64.2% of total expenditure in 1995 up to the high of 68.3% in 1997.

Expenditure on administration and general services activity decreased from $790.5 million (20.5% of total expenditure) in 1997 to $734.0 million (18.6%) in 1998. Expenditure on administration and general services continues to decrease in percentage terms. In 1995 this expenditure category represented 22.6% of total expenditure, while in 1998 it represents only 18.6%.

Other activity expenditures for property, plant and equipment services and student and other Services increased over 1997 levels.

Table 3 details the operating expenditures by activity for 1997 and 1998.

(The following table is equivalent to Table 2, except that the expenditure by ANTA has not been allocated to activities.)

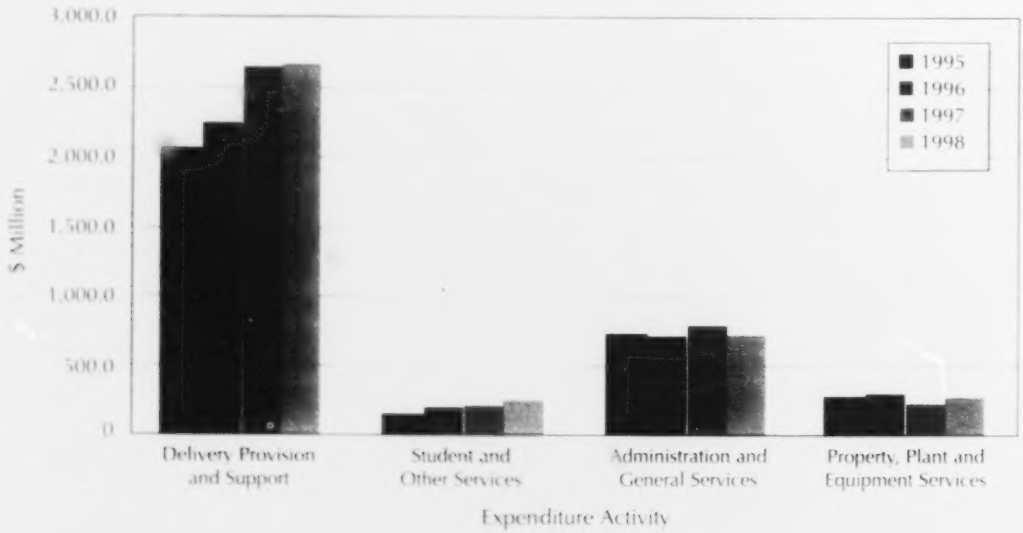
Table 3: Operating Expenditures by Activity, 1997 and 1998

	$ Million								
Expenditure Activity	NSW	Vic	Qld	WA	SA	Tas	NT	ACT	Total
Delivery Provision and Support									
1998	1,030.2	627.7	411.6	252.9	186.9	58.8	33.6	62.5	2,664.2
Percentage of State Total	73.4	66.1	62.6	67.5	63.5	60.4	46.6	69.2	67.6
1997	1,069.0	612.0	391.2	226.7	189.3	53.0	33.1	62.4	2,636.6
Percentage of State Total	76.1	65.5	63.1	62.3	65.5	56.8	50.3	71.4	68.3
Administration and General Services									
1998	253.5	161.6	136.5	73.1	61.5	17.9	19.2	10.6	734.0
Percentage of State Total	18.1	17.0	20.8	19.5	20.9	18.4	26.6	11.7	18.6
1997	242.0	158.1	187.3	75.0	68.8	25.8	19.3	14.2	790.5
Percentage of State Total	17.2	16.9	30.2	20.6	23.8	27.6	29.3	16.3	20.5
Property, Plant and Equipment Services									
1998	30.1	88.2	88.1	31.6	24.1	9.3	7.9	8.4	287.7
Percentage of State Total	2.1	9.3	13.4	8.4	8.2	9.6	10.9	9.3	7.3
1997	31.3	84.5	20.3	42.9	22.8	8.2	8.3	7.5	225.9
Percentage of State Total	2.2	9.0	3.3	11.8	7.9	8.8	12.6	8.6	5.9
Student Services and Other Services									
1998	89.0	72.6	21.0	16.9	21.9	11.3	11.5	8.9	253.1
Percentage of State Total	6.3	7.6	3.2	4.5	7.4	11.6	15.9	9.8	6.4
1997	62.0	80.4	21.6	19.5	7.9	6.4	5.2	3.3	206.2
Percentage of State Total	4.4	8.6	3.5	5.3	2.7	6.8	7.8	3.7	5.3
Total									
1998	1,402.8	950.1	657.2	374.6	294.4	97.3	72.2	90.4	3,939.0
1997	1,404.4	934.9	620.5	364.1	288.8	93.3	65.8	87.4	3,859.2

The ANTA expenditure has not been allocated to activities.

From 1995 to 1998 there has been an increase of $604.6 million for VET delivery and delivery support activities (Figure 3). This represents 82.9% of the total increases in expenditure from 1995 to 1998 of $729.1 million. At the same time, expenditures for administration and general services increased by only $10.6 million or 1.5% of the total increase. These figures indicate increased efforts to provide VET delivery within constrained administrative structures.

Figure 3: Operating Expenditure by Activity, 1995 to 1998



Financial position

Current assets of $692.4 million exceed current liabilities of $337.6 million, indicating that the VET sector is able to meet its liabilities as and when they fall due.

The VET sector's net assets (total assets less liabilities) as at 31 December 1998 were reported as $5,566.7 million. The main asset category is property, plant and equipment ($5,381.9 million), carried at valuation. Land and buildings represent 92.2% of the total property, plant and equipment holdings.

In prior years the Commonwealth and State and Territory governments have funded capital projects for the purchase of property, plant and equipment. Accordingly, there is very little debt funding.

Capital projects cover a wide range of types of facilities in all States and Territories, spread across metropolitan areas, major provincial centres and rural areas. As well as providing significant increases in teaching facilities, the projects also include specialist learning facilities, resource centres and student amenities. Recent trends reveal increased expenditure on new technology to assist with alternative delivery mechanisms, particularly on-line delivery.

As part of State and Territory VET planning processes, each jurisdiction prepares a Capital Development Plan (CDP) which is a comprehensive plan indicating estimated expenditure for the coming year, with indicative expenditure for the following two years covering all aspects of infrastructure. The CDP shows estimated expenditure from both Commonwealth and State and Territory sources on major and minor works and equipment and site acquisition.

Each year the ANTA Ministerial Council endorses indicative allocations for each State and Territory against which the Capital Development Plans are approved.

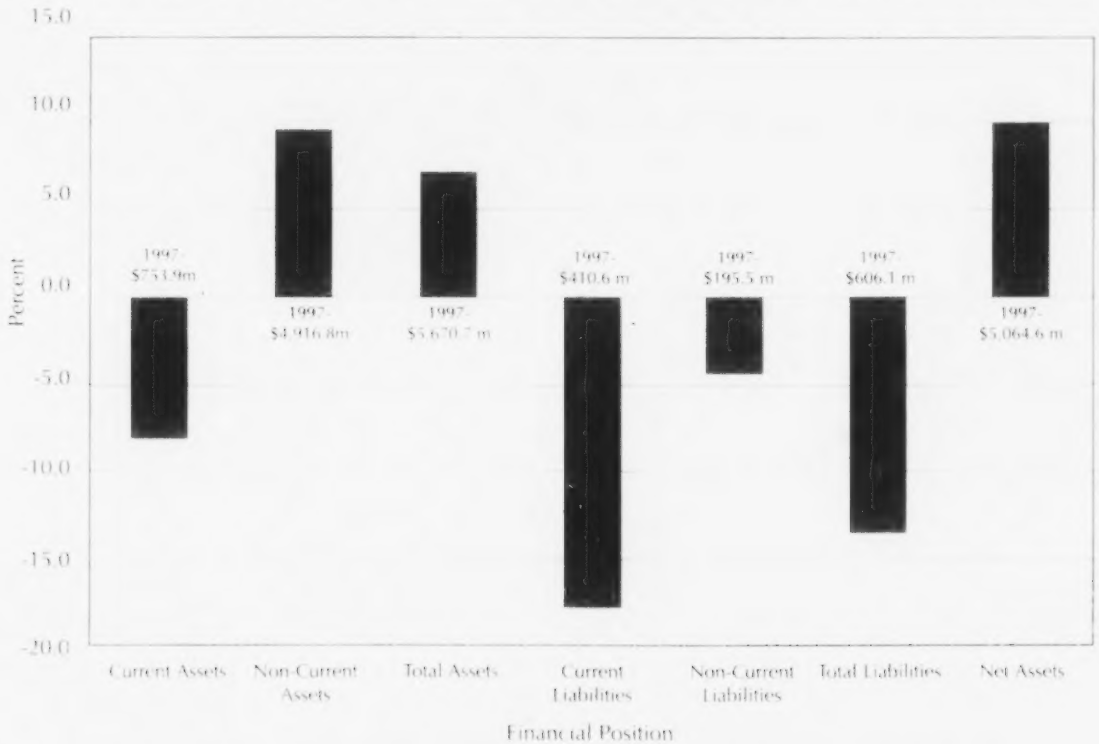
In addition to the CDP process, capital funding assistance is also available under the Infrastructure Program for the establishment or expansion of industry based Skill Centres and Skill Centres for School Students. These are approved on a submission basis against an annual allocation.

Commonwealth sourced capital funding assistance for the VET sector is provided by the Australian National Training Authority (ANTA) through the Infrastructure Program.

For 1998, the total planned expenditure on capital was $342 million, of which $200 million (58.5%) came from Commonwealth sources through ANTA, while the remaining $142 million (41.5%) came from State and Territory sources.

Figure 4 below shows the percentage change in assets and liabilities between 1997 and 1998. There has been an increase in net assets of $502.1 million (9.9%) principally due to increases in property, plant and equipment assets ($494.6 million) arising from purchases, re-valuations, improved asset management systems and transfers of additional assets for some States and Territories arising from organisational restructures. There have been some offsetting decreases in current assets of cash, investments and receivables of $80.7 million to principally fund decreases in current and non-current liabilities of $81.5 million.

Figure 4: Percentage Change in the Financial Position, 1997 to 1998



Note: The 1997 figures, in millions, have been included to provide the level from which the percentage change has been calculated.

The financial position for Australia, the eight States and Territories and ANTA for 1997 and 1998 is illustrated in the following table.

Table 4: Statement of Financial Position, 1997 and 1998

	$ Million									
Financial Position	NSW	Vic	Qld	WA	SA	Tas	NT	ACT	ANTA	Total
Current Assets										
1998	171.3	235.1	70.0	101.2	32.5	9.3	8.0	8.7	56.3	692.4
Percent of Total Assets	7.7	15.7	7.7	18.9	8.0	5.9	5.5	6.1	98.1	11.4
1997	197.2	217.9	66.4	151.0	32.2	6.6	8.0	14.1	60.5	753.9
Percent of Total Assets	10.3	14.9	7.4	26.8	7.8	4.3	11.7	9.6	98.1	13.3
Non-Current Assets										
1998	2,063.3	1,266.2	838.8	434.0	375.0	148.7	138.6	133.3	1.1	5,399.0
Percent of Total Assets	92.3	84.3	92.3	81.1	92.0	94.1	94.5	93.9	1.9	88.6	
1997	1,714.0	1,246.4	825.7	413.1	378.9	145.1	60.2	132.3	1.2	4,916.8
Percent of Total Assets	89.7	85.1	92.6	73.2	92.2	95.7	88.3	90.4	1.9	86.7
Total Assets										
1998	2,234.6	1,501.3	908.8	535.2	407.5	158.1	146.6	141.9	57.3	6,091.3
1997	1,911.2	1,464.3	892.1	564.1	411.1	151.7	68.2	146.3	61.7	5,670.7
Current Liabilities										
1998	98.6	102.3	33.0	51.3	25.6	10.8	5.4	8.6	2.1	337.6
Percent of Total Liabilities	95.7	55.6	44.1	67.1	58.2	70.3	68.6	49.6	100.0	64.4
1997	83.3	101.9	68.0	108.8	22.4	9.8	4.1	10.2	2.0	410.6
Percent of Total Liabilities	92.2	56.7	61.3	80.3	45.7	83.1	54.3	53.5	100.0	67.8
Non-Current Liabilities										
1998	4.4	81.5	41.8	25.1	18.4	4.6	2.5	8.7	0.0	187.0
Percent of Total Liabilities	4.3	44.4	55.9	32.9	41.8	29.7	31.4	50.4	0.0	35.6
1997	7.1	77.9	42.9	26.6	26.6	2.0	3.5	8.8	0.0	195.5
Percent of Total Liabilities	7.8	43.3	38.7	19.7	54.3	16.9	45.7	46.5	0.0	32.2
Total Liabilities										
1998	103.0	183.8	74.9	76.4	44.0	15.3	7.9	17.3	2.1	524.6
1997	90.4	179.8	110.9	135.4	49.1	11.8	7.6	19.0	2.0	606.1
Net Assets										
1998	2,131.6	1,317.5	833.9	458.7	363.5	142.7	138.7	124.7	55.3	5,566.7
1997	1,820.8	1,284.5	781.2	428.7	362.1	139.8	60.6	127.3	59.7	5,064.6

Cash flows

As in prior years the cash flows arise mainly from operating activities and revenues from government. Cash flows relating to the purchase of property, plant and equipment have decreased from $343.2 million to $274.2 million (20.1% decrease).

The following table indicates that land and buildings represent 92.2% of these payments.

Table 5: Property, Plant and Equipment, 1997 and 1998

	$ Million									
Property, Plant & Equipment	NSW	Vic	Qld	WA	SA	Tas	NT	ACT	ANTA	Total
Land and Buildings										
1998	1,932.3	1,143.5	769.7	385.1	349.9	119.4	131.3	129.6	0.0	4,960.9
Percentage of State Total	93.8	90.4	91.8	91.1	93.3	80.3	94.8	97.3	0.0	92.2
1997	1,578.6	1,075.8	759.6	363.7	359.5	123.9	52.8	126.2	0.0	4,440.1
Percentage of State Total	92.4	86.7	92.2	91.1	94.9	85.4	87.6	97.0	0.0	90.8
Plant, Equipment and Motor Vehicles										
1998	101.5	105.9	66.2	30.5	17.8	15.0	7.3	3.6	1.0	348.8
Percentage of State Total	4.9	8.4	7.9	7.2	4.7	10.1	5.2	2.7	100.0	6.5
1997	113.6	154.1	61.5	33.2	17.2	16.3	7.5	3.9	1.1	408.3
Percentage of State Total	6.6	12.4	7.5	8.3	4.5	11.3	12.4	3.0	100.0	8.4
Other										
1998	25.4	15.3	2.6	7.2	7.3	14.3	0.0	0.0	0.0	72.2
Percentage of State Total	1.2	1.2	0.3	1.7	2.0	9.6	0.0	0.0	0.0	1.3
1997	16.1	11.1	2.4	2.3	2.2	4.8	0.0	0.0	0.0	39.0
Percentage of State Total	0.9	0.9	0.3	0.6	0.6	3.3	0.0	0.0	0.0	0.8
Total										
1998	2,059.3	1,264.7	838.6	422.8	375.0	148.7	138.6	133.3	1.0	5,381.9
1997	1,708.2	1,241.0	823.5	399.2	378.9	145.1	60.2	130.2	1.1	4,887.3

Australian National Training Authority

- 3.3% of recurrent revenue was generated from operations (1.3%, 1997)
- 96.7% of recurrent revenue was from government appropriations (98.7%, 1997)

	1998 $ Million	1997 $ Million
Operating revenues	2.1	1.7
Revenue from government (a)**	61.7	121.5
Operating expenses	68.2	94.3
Total assets	57.3	61.7
Total liabilities	2.1	2.0

***Represents funding for ANTA administration, national projects and national program funding not included by State and Territory training authorities.*

Australia

Australia has an estimated resident population of 18.8 million persons.

- 18.0% of recurrent revenue was generated from operations (18.8%, 1997)
- 82.0% of recurrent revenue was from government appropriations (81.2%, 1997)
- 67.6% of expenditure on delivery provision and support activities (68.3%, 1997)
- 18.6% of expenditure on administration and general services activities (20.5%, 1997)

	1998 $ Million	1997 $ Million
Operating revenues	670.2	713.4
Revenue from government (a)	3,362.7	3,394.7
Operating expenses	4,007.2	3,953.6
Delivery payments to non-TAFE providers	243.1	175.7
Total assets	6,091.3	5,670.7
Total liabilities	524.6	606.1
Payments for infrastructure capital (b)	274.2	343.2

These public expenditures involved 1,535,200 clients in 1998.

Western Australia

Western Australia has approximately 1.8 million persons (9.8% of Australia's population).

- 20.5% of recurrent revenue was generated from operations (20.7%, 1997)
- 79.5% of recurrent revenue was from government appropriations (79.3%, 1997)
- 67.5% of expenditure on delivery provision and support activities (62.3%, 1997)
- 19.5% of expenditure on administration and general services activities (20.6%, 1997)

	1998 $ Million	1997 $ Million
Operating revenues	71.1	71.0
Revenue from government (a)	305.3	302.3
Operating expenses	374.6	364.1
Delivery payments to non-TAFE providers	20.2	15.3
Total assets	535.2	564.1
Total liabilities	76.4	135.4
Payments for infrastructure capital (b)	31.8	32.8

These public expenditures involved 115,000 clients in 1998.

South Australia

South Australia has approximately 1.5 million persons (7.9% of Australia's population).

- 24.7% of recurrent revenue was generated from operations (23.5%, 1997)
- 75.3% of recurrent revenue was from government appropriations (76.5%, 1997)
- 63.5% of expenditure on delivery provision and support activities (65.5%, 1997)
- 20.9% of expenditure on administration and general services activities (23.8%, 1997)

	1998 $ Million	1997 $ Million
Operating revenues	68.8	62.5
Revenue from government (a)	232.6	221.7
Operating expenses	294.4	288.8
Delivery payments to non-TAFE providers	20.1	18.0
Total assets	407.5	411.1
Total liabilities	44.0	49.1
Payments for infrastructure capital (b)	9.0	10.0

These public expenditures involved 149,200 clients in 1998.

AUSTRALIA IN

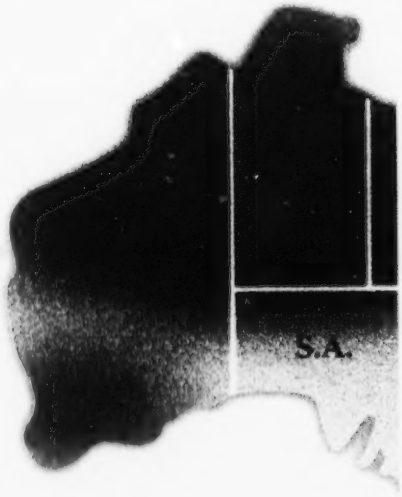
Notes:
(a) Figures represent recurrent and capital funding. (b) Cash figures both
Note: There have been some revisions to reported 1997 figures to reflect
Source: Australian demographic statistics, September quarter 1998, ABS

Northern Te

Northern Territory has approximately 190 thousand
- 6.4% of recurrent revenue was generated from
- 93.6% of recurrent revenue was from governme
- 46.6% of expenditure on delivery provision and
- 26.6% of expenditure on administration and ger

Operating revenues
Revenue from government (a)
Operating expenses
Delivery payments to non-TAFE providers
Total assets
Total liabilities
Payments for infrastructure capital (b)

These public expenditures involved 17,600 clients in 19



Tasmania

Tasmania has approximately 472 thousand persc
- 17.1% of recurrent revenue was generated fror
- 82.9% of recurrent revenue was from governm
- 60.4% of expenditure on delivery provision anc
- 18.4% of expenditure on administration and ge

Operating revenues
Revenue from government (a)
Operating expenses
Delivery payments to non-TAFE providers
Total assets
Total liabilities
Payments for infrastructure capital (b)

These public expenditures involved 29,000 clients in 1

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SUMMARY

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ritory

persons (1.0% of Australia's population).
erations (7.0%, 1997)
t appropriations (93.0%, 1997)
upport activities (50.3%, 1997)
ral services activities (29.3%, 1997)

1998 Million	1997 $ Million
4.2	4.4
66.1	62.3
72.2	65.8
3.6	3.4
146.6	68.2
7.9	7.6
5.0	4.5

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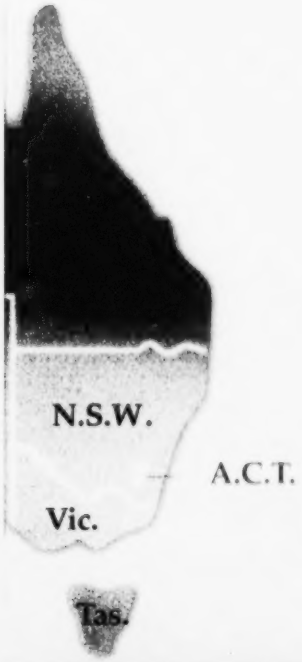

s

s (2.5% of Australia's population).
operations (17.1%, 1997)
nt appropriations (82.9%, 1997)
support activities (56.8%, 1997)
eral services activities (27.6%, 1997)

1998 Million	1997 $ Million
15.2	16.2
85.0	83.7
97.3	93.3
3.3	2.6
158.1	151.7
15.3	11.8
10.2	4.3

98

Queensland

Queensland has approximately 3.5 million persons (18.4% of Australia's population).
- 15.0% of recurrent revenue was generated from operations (14.3%, 1997)
- 85.0% of recurrent revenue was from government appropriations (85.7%, 1997)
- 62.6% of expenditure on delivery provision and support activities (63.1%, 1997)
- 20.8% of expenditure on administration and general services activities (30.2%, 1997)

	1998 $ Million	1997 $ Million
Operating revenues	91.3	84.2
Revenue from government (a)	567.7	566.2
Operating expenses	657.2	620.5
Delivery payments to non-TAFE providers	73.0	50.0
Total assets	908.8	892.1
Total liabilities	74.9	110.9
Payments for infrastructure capital (b)	47.2	77.6

These public expenditures involved 260,000 clients in 1998.

New South Wales

New South Wales has approximately 6.3 million persons (33.8% of Australia's population).
- 10.2% of recurrent revenue was generated from operations (14.3%, 1997)
- 89.8% of recurrent revenue was from government appropriations (85.7%, 1997)
- 73.4% of expenditure on delivery provision and support activities (76.1%, 1997)
- 18.1% of expenditure on administration and general services activities (17.2%, 1997)

	1998 $ Million	1997 $ Million
Operating revenues	132.2	191.7
Revenue from government (a)	1,271.2	1,265.1
Operating expenses	1,402.8	1,404.4
Delivery payments to non-TAFE providers	53.9	47.2
Total assets	2,234.6	1,911.2
Total liabilities	103.0	90.4
Payments for infrastructure capital (b)	93.7	96.4

These public expenditures involved 516,900 clients in 1998.

Australian Capital Territory

Australian Capital Territory has approximately 308 thousand persons (1.6% of Australia's population).
- 22.4% of recurrent revenue was generated from operations (21.3%, 1997)
- 77.6% of recurrent revenue was from government appropriations (78.7%, 1997)
- 69.2% of expenditure on delivery provision and support activities (71.4%, 1997)
- 11.7% of expenditure on administration and general services activities (16.3%, 1997)

	1998 $ Million	1997 $ Million
Operating revenues	17.6	18.0
Revenue from government (a)	70.3	72.8
Operating expenses	90.4	87.4
Delivery payments to non-TAFE providers	4.5	3.7
Total assets	141.9	146.3
Total liabilities	17.3	19.0
Payments for infrastructure capital (b)	7.1	8.0

These public expenditures involved 18,500 clients in 1998.

Victoria

Victoria has approximately 4.7 million persons (24.9% of Australia's population).
- 29.9% of recurrent revenue was generated from operations (29.9%, 1997)
- 70.1% of recurrent revenue was from government appropriations (70.1%, 1997)
- 66.1% of expenditure on delivery provision and support activities (65.2%, 1997)
- 17.0% of expenditure on administration and general services activities (16.9%, 1997)

	1998 $ Million	1997 $ Million
Operating revenues	267.6	263.8
Revenue from government (a)	702.8	699.2
Operating expenses	950.1	934.9
Delivery payments to non-TAFE providers	64.5	35.6
Total assets	1,501.3	1,464.3
Total liabilities	183.8	179.8
Payments for infrastructure capital (b)	69.7	109.0

These public expenditures involved 429,100 clients in 1998.

Section 2:

State, Territory & ANTA statistics

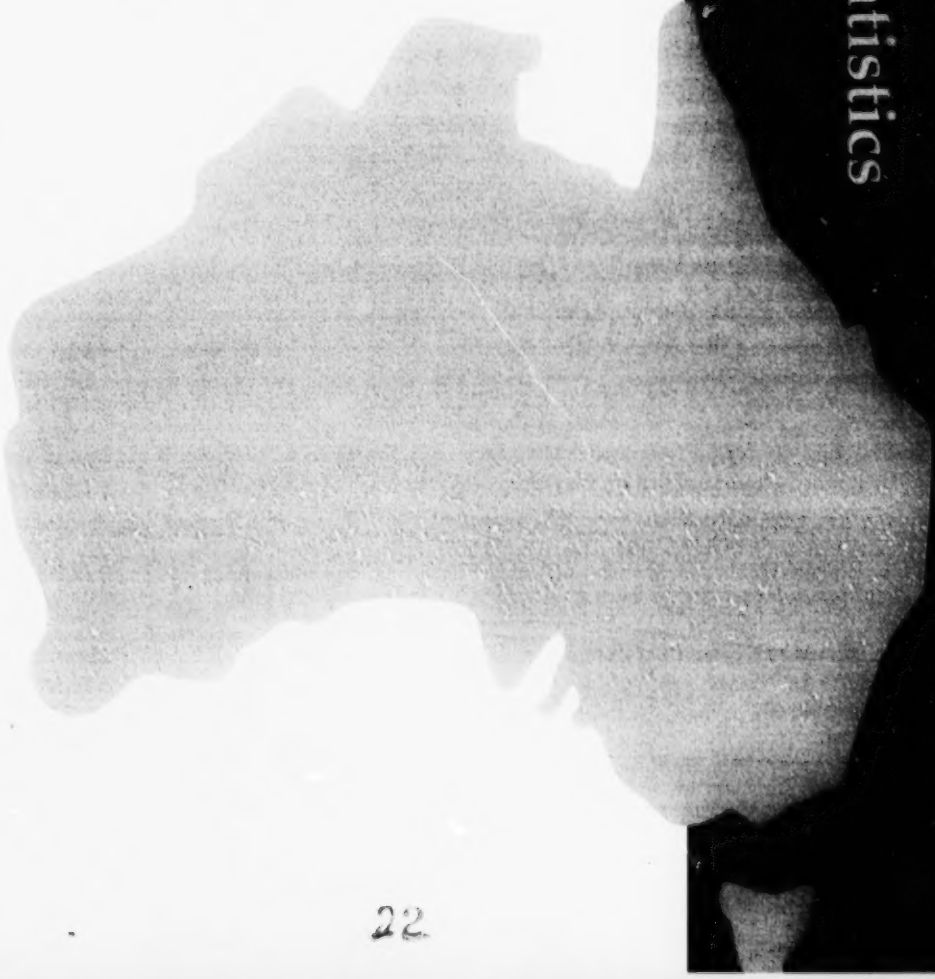

Table 6: Total Australian Operating Statement for the Year Ended 31 December

	1998	1997
Operating Revenues	**$'000**	**$'000**
Fee for Service (note 1)	322,866	351,119
Ancillary Trading	87,842	104,374
Student Fees and Charges	155,194	155,723
Other (note 2)	104,292	102,213
Total Operating Revenues	**670,194**	**713,429**
Operating Expenses		
Employee Costs (note 3)	2,468,443	2,456,925
Supplies and Services (note 4)	879,671	810,906
Grants and Subsidies (note 5)	159,132	197,286
Payments to Non-TAFE Providers for VET Delivery (note 6)	243,145	175,730
Depreciation and Amortisation	233,200	229,063
Other	23,581	83,642
Total Operating Expenses	**4,007,172**	**3,953,552**
Net Cost of Service	**(3,336,978)**	**(3,240,123)**
Revenue from Government (note 7)	3,362,738	3,394,669
Change in Net Assets Before Abnormal and Extraordinary Items	**25,760**	**154,546**
Abnormal Items	(2,089)	(8,701)
Extraordinary Items	1,423	0
Change in Net Assets	**25,094**	**145,845**
Capital Charge	7,717	6,156
Net Assets Received/(Transferred) on Restructure	116,663	307,382
Change in Net Assets Resulting from Operations	**134,040**	**447,071**

Table 7: Total Australian Statement of Financial Position as at 31 December

	1998	1997
Current Assets	**$'000**	**$'000**
Cash	368,559	426,091
Receivables	142,593	161,966
Investments	117,235	121,036
Other	63,964	44,800
Total Current Assets	**692,351**	**753,893**
Non-Current Assets		
Receivables	312	343
Investments	1,747	5,346
Property, Plant & Equipment (note 8)	5,381,904	4,887,349
Other, Including Intangibles	14,996	23,789
Total Non-Current Assets	**5,398,959**	**4,916,827**
Total Assets	**6,091,310**	**5,670,720**
Current Liabilities		
Creditors and Accruals	184,871	199,240
Borrowings	4,798	8,304
Provisions	117,117	121,190
Finance Leases	3,004	2,554
Other	27,805	79,356
Total Current Liabilities	**337,595**	**410,644**
Non-Current Liabilities		
Creditors and Accruals	124	8,967
Borrowings	27,605	21,305
Provisions	154,039	161,487
Finance Leases	5,207	3,697
Total Non-Current Liabilities	**186,975**	**195,456**
Total Liabilities	**524,570**	**606,100**
Net Assets	**5,566,740**	**5,064,620**
Equity		
Accumulated Surpluses	4,334,626	4,131,742
Reserves	1,232,114	932,878
Total Equity	**5,566,740**	**5,064,620**

Table 8: Total Australian Statement of Cash Flows for the Year Ended 31 December

	1998 $'000	1997 $'000
Cash Flows from Operating Activities		
Receipts		
Fee for Service	345,571	341,473
Ancillary Trading	77,104	86,614
Student Fees and Charges	154,833	170,260
Other	127,710	104,150
Total Receipts	**705,218**	**702,497**
Payments		
Employee Costs	2,301,974	2,294,498
Supplies and Services	847,389	841,855
Grants and Subsidies	158,293	201,008
Payments to Non-TAFE Providers for VET Delivery	258,725	168,966
Other	30,136	62,287
Total Payments	**3,596,517**	**3,568,614**
Net Cash Flows from Operating Activities	**(2,891,299)**	**(2,866,117)**
Cash flows from investing activities		
Receipts		
Sales of Property, Plant and Equipment	8,800	20,362
Sales/Maturities of Investments	13,539	15,231
Loans and Advances returned	0	42
Total Receipts	**22,339**	**35,635**
Payments		
Infrastructure Capital	274,177	343,216
Investments	3,322	12,612
Loans and Advances advanced	914	996
Total Payments	**278,413**	**356,824**
Net cash Flows from Investing Activities	**(256,074)**	**(321,189)**
Cash flows from financing activities		
Receipts		
Loans raised	8,581	4,494
Payments		
Repayment of Loans	818	8,246
Finance Lease payments	(916)	2,773
Net Cash Flows from Financing Activities	**8,679**	**(6,525)**
Cash flows from Government		
Recurrent Appropriations	2,846,203	3,008,338
Capital Appropriations	303,424	322,493
Other	(70,796)	(3,242)
Net Cash Flows from Government	**3,078,831**	**3,327,589**
Net Increase (decrease) in Cash	**(59,863)**	**133,758**
Net Movement in Cash Held		
Opening Cash Held	**434,851**	**301,093**
Closing Cash Held	**374,988**	**434,851**

Table 9: Total Australian Operating Expenses by Activity for the Year Ended 31 December

	1998 $'000	1997 $'000
Delivery Provision and Support	2,664,230	2,636,640
Administration and General Services	733,963	790,499
Property, Plant & Equipment Services	287,713	225,905
Student Services and Other Services*	253,060	206,165
Total	**3,938,966**	**3,859,209**
* Other Services comprises:		
Staff Redundancies	76,699	16,232
Commercial Trading	31,705	18,479
Other	16,130	6,735
Total	**124,534**	**41,446**

Total Australian Notes to Tables 6 and 7 - Year Ended 31 December

	1998 $'000	1997 $'000
Note 1: Fee for Service		
Government Agencies	79,901	117,663
Other	235,240	226,539
Adult and Community Education- Stream 1000	7,725	6,917
Total Fee for Service	**322,866**	**351,119**
Note 2: Other Revenues		
Profit/(Loss) on Sale of Non-Current Assets	(5,814)	122
Investment Income	15,585	20,926
Residential Charges	4,091	3,383
Recoveries (administration & other)	23,181	18,646
Other	67,249	59,136
Total Other Revenues	**104,292**	**102,213**
Note 3: Employee Costs		
Salaries, Wages, Overtime and Allowances	2,076,932	2,090,991
Superannuation	198,255	190,376
Payroll Tax	120,679	125,384
Other Salary and Wage Related Costs	72,577	50,174
Total Employee Costs	**2,468,443**	**2,456,925**
Note 4: Supplies and Services		
Consumables	249,259	274,041
Communications & Energy	119,115	113,156
Rent & Leasing	53,700	41,783
Contracted Services	194,529	158,885
Repairs & Maintenance	84,687	102,395
Travel & Transfer	45,304	47,480
Other	133,077	73,166
Total Supplies and Services	**879,671**	**810,906**
Note 5: Grants & Subsidies		
Apprentices & Trainees	13,741	31,524
Adult and Community Education Organisations	39,575	53,191
Other VET Programs	105,816	112,571
Total Grants and Subsidies	**159,132**	**197,286**
Note 6: Payments to Non-TAFE Providers for VET Delivery		
Private, Enterprise, Community, Industry and Local Govt	213,080	147,053
Secondary Schools - Public and Private	16,990	16,874
Other Government Providers	13,075	11,803
Total Payments to Non-TAFE Providers for VET Delivery	**243,145**	**175,730**
Note 7: Revenue from Government		
Commonwealth General Purpose Recurrent	731,674	731,334
Commonwealth Capital	193,622	190,514
State Recurrent	2,062,713	2,004,413
State Capital	112,979	130,485
Commonwealth Specific Purpose Programs - ANTA funded	52,972	105,787
Commonwealth Specific Purpose Programs - Other	80,968	110,111
Assumption of Liabilities	121,160	117,722
Resources Received Free-of Charge	6,650	4,303
Total Revenue from Government	**3,362,738**	**3,394,669**
Note 8: Property, Plant and Equipment		
Land	790,952	676,752
Buildings	4,169,907	3,763,344
Plant & Equipment	335,223	392,240
Motor Vehicles	13,600	16,034
Other	72,222	38,979
Total Property, Plant and Equipment	**5,381,904**	**4,887,349**

Table 10: New South Wales Operating Statement for the Year Ended 31 December

	1998	1997
Operating Revenues	**$'000**	**$'000**
Fee for Service (note 1)	64,017	98,970
Ancillary Trading	23,153	39,232
Student Fees and Charges	35,418	35,728
Other (note 2)	11,593	17,732
Total Operating Revenues	**132,181**	**191,662**
Operating Expenses		
Employee Costs (note 3)	956,379	952,755
Supplies and Services (note 4)	271,470	272,646
Grants and Subsidies (note 5)	36,990	49,170
Payments to Non-TAFE Providers for VET Delivery (note 6)	53,900	47,166
Depreciation and Amortisation	83,618	82,211
Other	452	441
Total Operating Expenses	**1,402,809**	**1,404,389**
Net Cost of Service	**(1,270,628)**	**(1,212,727)**
Revenue from Government (note 7)	1,271,239	1,265,112
Change in Net Assets Before Abnormal and Extraordinary Items	**611**	**52,385**
Abnormal Items	0	0
Extraordinary Items	0	0
Change in Net Assets	**611**	**52,385**
Capital Charge	0	0
Net Assets Received/(Transferred) on Restructure	0	0
Change in Net Assets Resulting from Operations	**611**	**52,385**

Table 11: New South Wales Statement of Financial Position as at 31 December

	1998	1997
Current Assets	**$'000**	**$'000**
Cash	124,091	154,137
Receivables	33,818	27,161
Investments	54	110
Other	13,299	15,833
Total Current Assets	**171,262**	**197,241**
Non-Current Assets		
Receivables	0	0
Investments	403	214
Property, Plant & Equipment (note 8)	2,059,269	1,708,178
Other, Including Intangibles	3,666	5,578
Total Non-Current Assets	**2,063,338**	**1,713,970**
Total Assets	**2,234,600**	**1,911,211**
Current Liabilities		
Creditors and Accruals	88,988	74,203
Borrowings	0	0
Provisions	9,598	9,146
Finance Leases	0	0
Other	0	0
Total Current Liabilities	**98,586**	**83,349**
Non-Current Liabilities		
Creditors and Accruals	0	0
Borrowings	0	0
Provisions	4,404	7,076
Finance Leases	0	0
Total Non-Current Liabilities	**4,404**	**7,076**
Total Liabilities	**102,990**	**90,425**
Net Assets	**2,131,610**	**1,820,786**
Equity		
Accumulated Surpluses	1,783,753	1,820,786
Reserves	347,857	0
Total Equity	**2,131,610**	**1,820,786**

Table 12: New South Wales Statement of Cash Flows for the Year Ended 31 December

	1998 $'000	1997 $'000
Cash Flows from Operating Activities		
Receipts		
Fee for Service	79,274	99,037
Ancillary Trading	21,153	39,231
Student Fees and Charges	35,419	35,602
Other	33,432	15,873
Total Receipts	**169,278**	**189,743**
Payments		
Employee Costs	857,568	863,338
Supplies and Services	260,608	274,673
Grants and Subsidies	39,553	49,170
Payments to Non-TAFE Providers for VET Delivery	73,958	47,166
Other	0	441
Total Payments	**1,231,687**	**1,234,788**
Net Cash Flows from Operating Activities	**(1,062,409)**	**(1,045,045)**
Cash flows from investing activities		
Receipts		
Sales of Property, Plant and Equipment	2,789	11,515
Sales/Maturities of Investments	0	109
Loans and Advances returned	0	0
Total Receipts	**2,789**	**11,624**
Payments		
Infrastructure Capital	93,729	96,416
Investments	133	0
Loans and Advances advanced	0	0
Total Payments	**93,862**	**96,416**
Net cash Flows from Investing Activities	**(91,073)**	**(84,792)**
Cash flows from financing activities		
Receipts		
Loans raised	0	0
Payments		
Repayment of Loans	0	0
Finance Lease payments	0	0
Net Cash Flows from Financing Activities	**0**	**0**
Cash flows from Government		
Recurrent Appropriations	1,056,510	1,061,806
Capital Appropriations	104,570	116,955
Other	(37,644)	0
Net Cash Flows from Government	**1,123,436**	**1,178,761**
Net Increase (decrease) in Cash	**(30,046)**	**48,924**
Net Movement in Cash Held		
Opening Cash Held	**154,137**	**105,213**
Closing Cash Held	**124,091**	**154,137**

Table 13: New South Wales Operating Expenses by Activity for the Year Ended 31 December

	1998 $'000	1997 $'000
Delivery Provision and Support	1,030,249	1,069,037
Administration and General Services	253,547	242,028
Property, Plant & Equipment Services	30,060	31,282
Student and Other Services*	88,953	62,042
Total	**1,402,809**	**1,404,389**
* Other Services comprises:		
Staff Redundancies	32,110	9,105
Commercial Trading	0	0
Other	5,197	0
Total	**37,307**	**9,105**

New South Wales Notes to Tables 10 and 11 - Year Ended 31 December

	1998 $'000	1997 $'000
Note 1: Fee for Service		
Government Agencies	16,391	45,811
Other	47,626	53,159
Adult and Community Education- Stream 1000	0	0
Total Fee for Service	**64,017**	**98,970**
Note 2: Other Revenues		
Profit/(Loss) on Sale of Non-Current Assets	(5,855)	4,060
Investment Income	2,559	5,979
Residential Charges	1,757	1,686
Recoveries (administration & other)	4,236	4,536
Other	8,896	1,471
Total Other Revenues	**11,593**	**17,732**
Note 3: Employee Costs		
Salaries, Wages, Overtime and Allowances	800,555	817,977
Superannuation	72,528	68,433
Payroll Tax	49,978	54,897
Other Salary and Wage Related Costs	33,318	11,448
Total Employee Costs	**956,379**	**952,755**
Note 4: Supplies and Services		
Consumables	93,254	96,151
Communications & Energy	33,769	30,967
Rent & Leasing	13,661	12,100
Contracted Services	62,525	51,174
Repairs & Maintenance	31,444	33,310
Travel & Transfer	11,868	12,308
Other	24,949	36,636
Total Supplies and Services	**271,470**	**272,646**
Note 5: Grants & Subsidies		
Apprentices & Trainees	3,520	1,893
Adult and Community Education Organisations	14,152	22,468
Other VET Programs	19,318	24,809
Total Grants and Subsidies	**36,990**	**49,170**
Note 6: Payments to Non-TAFE Providers for VET Delivery		
Private, Enterprise, Community, Industry and Local Govt	53,718	42,693
Secondary Schools - Public and Private	182	4,473
Other Government Providers	0	0
Total Payments to Non-TAFE Providers for VET Delivery	**53,900**	**47,166**
Note 7: Revenue from Government		
Commonwealth General Purpose Recurrent	239,004	234,640
Commonwealth Capital	65,208	67,471
State Recurrent	778,888	787,467
State Capital	39,551	49,484
Commonwealth Specific Purpose Programs - ANTA funded	4,241	7,002
Commonwealth Specific Purpose Programs - Other	46,640	27,451
Assumption of Liabilities	97,707	91,597
Resources Received Free-of Charge	0	0
Total Revenue from Government	**1,271,239**	**1,265,112**
Note 8: Property, Plant and Equipment		
Land	316,703	244,524
Buildings	1,615,629	1,334,026
Plant & Equipment	101,149	113,063
Motor Vehicles	379	490
Other	25,409	16,075
Total Property, Plant and Equipment	**2,059,269**	**1,708,178**

Table 14: Victoria Operating Statement for the Year Ended 31 December

	1998	1997
Operating Revenues	**$'000**	**$'000**
Fee for Service (note 1)	152,909	152,280
Ancillary Trading	35,394	36,124
Student Fees and Charges	40,961	39,790
Other (note 2)	38,298	35,578
Total Operating Revenues	**267,562**	**263,772**
Operating Expenses		
Employee Costs (note 3)	568,476	574,107
Supplies and Services (note 4)	225,697	162,894
Grants and Subsidies (note 5)	26,763	38,335
Payments to Non-TAFE Providers for VET Delivery (note 6)	64,473	35,626
Depreciation and Amortisation	62,693	60,358
Other	2,039	63,596
Total Operating Expenses	**950,141**	**934,916**
Net Cost of Service	**(682,579)**	**(671,144)**
Revenue from Government (note 7)	702,761	699,162
Change in Net Assets Before Abnormal and Extraordinary Items	**20,182**	**28,018**
Abnormal Items	(2,089)	(8,803)
Extraordinary Items	(881)	0
Change in Net Assets	**17,212**	**19,215**
Capital Charge	7,717	6,079
Net Assets Received/(Transferred) on Restructure	0	0
Change in Net Assets Resulting from Operations	**9,495**	**13,136**

Table 15: Victoria Statement of Financial Position as at 31 December

	1998	1997
Current Assets	**$'000**	**$'000**
Cash	52,381	61,894
Receivables	36,248	35,128
Investments	108,963	109,671
Other	37,542	11,197
Total Current Assets	**235,134**	**217,890**
Non-Current Assets		
Receivables	312	340
Investments	1,124	5,012
Property, Plant & Equipment (note 8)	1,264,693	1,240,971
Other, Including Intangibles	50	63
Total Non-Current Assets	**1,266,179**	**1,246,386**
Total Assets	**1,501,313**	**1,464,276**
Current Liabilities		
Creditors and Accruals	65,524	61,969
Borrowings	3,086	7,519
Provisions	32,158	31,618
Finance Leases	1,486	773
Other	0	0
Total Current Liabilities	**102,254**	**101,879**
Non-Current Liabilities		
Creditors and Accruals	124	20
Borrowings	7,757	7,990
Provisions	69,955	67,891
Finance Leases	3,677	2,018
Total Non-Current Liabilities	**81,513**	**77,919**
Total Liabilities	**183,767**	**179,798**
Net Assets	**1,317,546**	**1,284,478**
Equity		
Accumulated Surpluses	470,309	382,054
Reserves	847,237	902,424
Total Equity	**1,317,546**	**1,284,478**

Table 16: Victoria Statement of Cash Flows for the Year Ended 31 December

	1998 $'000	1997 $'000
Cash Flows from Operating Activities		
Receipts		
Fee for Service	163,276	144,795
Ancillary Trading	24,587	18,840
Student Fees and Charges	40,720	53,547
Other	39,189	38,611
Total Receipts	**267,772**	**255,793**
Payments		
Employee Costs	550,776	550,820
Supplies and Services	242,181	190,218
Grants and Subsidies	26,152	38,335
Payments to Non-TAFE Providers for VET Delivery	69,740	35,693
Other	19,493	47,151
Total Payments	**908,342**	**862,217**
Net Cash Flows from Operating Activities	**(640,570)**	**(606,424)**
Cash flows from investing activities		
Receipts		
Sales of Property, Plant and Equipment	4,608	4,308
Sales/Maturities of Investments	13,539	13,872
Loans and Advances returned	0	42
Total Receipts	**18,147**	**18,222**
Payments		
Infrastructure Capital	69,662	109,036
Investments	3,064	12,512
Loans and Advances advanced	914	996
Total Payments	**73,640**	**122,544**
Net cash Flows from Investing Activities	**(55,493)**	**(104,322)**
Cash flows from financing activities		
Receipts		
Loans raised	3,332	3,069
Payments		
Repayment of Loans	0	6,868
Finance Lease payments	(1,140)	1,173
Net Cash Flows from Financing Activities	**4,472**	**(4,972)**
Cash flows from Government		
Recurrent Appropriations	612,173	613,071
Capital Appropriations	79,528	84,528
Other	(9,623)	0
Net Cash Flows from Government	**682,078**	**697,599**
Net Increase (decrease) in Cash	**(9,513)**	**(18,119)**
Net Movement in Cash Held		
Opening Cash Held	**61,894**	**80,013**
Closing Cash Held	**52,381**	**61,894**

Table 17: Victoria Operating Expenses by Activity for the Year Ended 31 December

	1998 $'000	1997 $'000
Delivery Provision and Support	627,673	611,972
Administration and General Services	161,635	158,077
Property, Plant & Equipment Services	88,235	84,488
Student and Other Services*	72,598	80,379
Total	**950,141**	**934,916**
* Other Services comprises:		
Staff Redundancies	8,444	918
Commercial Trading	23,282	16,458
Other	0	0
Total	**31,726**	**17,376**

Victoria Notes to Tables 14 and 15 - Year Ended 31 December

	1998 $'000	1997 $'000
Note 1: Fee for Service		
Government Agencies	43,644	51,111
Other	109,265	101,169
Adult and Community Education- Stream 1000	0	0
Total Fee for Service	**152,909**	**152,280**
Note 2: Other Revenues		
Profit/(Loss) on Sale of Non-Current Assets	932	(1,029)
Investment Income	9,504	10,748
Residential Charges	0	0
Recoveries (administration & other)	0	0
Other	27,862	25,859
Total Other Revenues	**38,298**	**35,578**
Note 3: Employee Costs		
Salaries, Wages, Overtime and Allowances	489,585	495,440
Superannuation	39,623	39,413
Payroll Tax	29,888	30,540
Other Salary and Wage Related Costs	9,380	8,714
Total Employee Costs	**568,476**	**574,107**
Note 4: Supplies and Services		
Consumables	48,749	54,713
Communications & Energy	24,951	25,193
Rent & Leasing	11,298	10,603
Contracted Services	39,107	39,613
Repairs & Maintenance	14,961	16,334
Travel & Transfer	14,388	14,291
Other	72,243	2,147
Total Supplies and Services	**225,697**	**162,894**
Note 5: Grants & Subsidies		
Apprentices & Trainees	1,985	7,852
Adult and Community Education Organisations	24,778	30,483
Other VET Programs	0	0
Total Grants and Subsidies	**26,763**	**38,335**
Note 6: Payments to Non-TAFE Providers for VET Delivery		
Private, Enterprise, Community, Industry and Local Govt	57,953	32,244
Secondary Schools - Public and Private	6,520	3,382
Other Government Providers	0	0
Total Payments to Non-TAFE Providers for VET Delivery	**64,473**	**35,626**
Note 7: Revenue from Government		
Commonwealth General Purpose Recurrent	173,587	170,649
Commonwealth Capital	42,055	49,675
State Recurrent	438,418	394,496
State Capital	33,305	31,519
Commonwealth Specific Purpose Programs - ANTA funded	3,888	5,214
Commonwealth Specific Purpose Programs - Other	8,508	41,859
Assumption of Liabilities	3,000	3,000
Resources Received Free-of Charge	0	2,750
Total Revenue from Government	**702,761**	**699,162**
Note 8: Property, Plant and Equipment		
Land	216,668	203,480
Buildings	926,851	872,285
Plant & Equipment	98,078	143,706
Motor Vehicles	7,814	10,395
Other	15,282	11,105
Total Property, Plant and Equipment	**1,264,693**	**1,240,971**

Table 18: Queensland Operating Statement for the Year Ended 31 December

	1998	1997
Operating Revenues	**$'000**	**$'000**
Fee for Service (note 1)	33,658	32,891
Ancillary Trading	16,944	15,276
Student Fees and Charges	33,777	28,309
Other (note 2)	6,967	7,726
Total Operating Revenues	**91,346**	**84,202**
Operating Expenses		
Employee Costs (note 3)	369,612	371,607
Supplies and Services (note 4)	150,684	146,061
Grants and Subsidies (note 5)	23,566	15,851
Payments to Non-TAFE Providers for VET Delivery (note 6)	73,007	49,974
Depreciation and Amortisation	37,395	32,850
Other	2,919	4,130
Total Operating Expenses	**657,183**	**620,473**
Net Cost of Service	**(565,837)**	**(536,271)**
Revenue from Government (note 7)	567,699	566,151
Change in Net Assets Before Abnormal and Extraordinary Items	**1,862**	**29,880**
Abnormal Items	0	0
Extraordinary Items	0	0
Change in Net Assets	**1,862**	**29,880**
Capital Charge	0	0
Net Assets Received/(Transferred) on Restructure	0	0
Change in Net Assets Resulting from Operations	**1,862**	**29,880**

Table 19: Queensland Statement of Financial Position as at 31 December

	1998	1997
Current Assets	**$'000**	**$'000**
Cash	40,681	1,439
Receivables	26,430	53,025
Investments	0	0
Other	2,855	11,934
Total Current Assets	**69,966**	**66,398**
Non-Current Assets		
Receivables	0	3
Investments	200	100
Property, Plant & Equipment (note 8)	838,623	823,477
Other, Including Intangibles	0	2,121
Total Non-Current Assets	**838,823**	**825,701**
Total Assets	**908,789**	**892,099**
Current Liabilities		
Creditors and Accruals	12,223	42,749
Borrowings	500	236
Provisions	19,031	23,364
Finance Leases	1,280	1,683
Other	0	0
Total Current Liabilities	**33,034**	**68,032**
Non-Current Liabilities		
Creditors and Accruals	0	8,947
Borrowings	5,637	843
Provisions	34,990	31,820
Finance Leases	1,200	1,284
Total Non-Current Liabilities	**41,827**	**42,894**
Total Liabilities	**74,861**	**110,926**
Net Assets	**833,928**	**781,173**
Equity		
Accumulated Surpluses	833,928	781,173
Reserves	0	0
Total Equity	**833,928**	**781,173**

Table 20: Queensland Statement of Cash Flows for the Year Ended 31 December

	1998 $'000	1997 $'000
Cash Flows from Operating Activities		
Receipts		
Fee for Service	32,571	27,391
Ancillary Trading	17,393	15,276
Student Fees and Charges	33,837	28,309
Other	5,864	6,117
Total Receipts	**89,665**	**77,093**
Payments		
Employee Costs	342,421	349,607
Supplies and Services	123,652	151,340
Grants and Subsidies	21,511	15,851
Payments to Non-TAFE Providers for VET Delivery	60,539	46,974
Other	115	0
Total Payments	**548,238**	**563,772**
Net Cash Flows from Operating Activities	**(458,573)**	**(486,679)**
Cash flows from investing activities		
Receipts		
Sales of Property, Plant and Equipment	369	227
Sales/Maturities of Investments	0	0
Loans and Advances returned	0	0
Total Receipts	**369**	**227**
Payments		
Infrastructure Capital	47,204	77,621
Investments	0	100
Loans and Advances advanced	0	0
Total Payments	**47,204**	**77,721**
Net cash Flows from Investing Activities	**(46,835)**	**(77,494)**
Cash flows from financing activities		
Receipts		
Loans raised	5,249	1,071
Payments		
Repayment of Loans	191	162
Finance Lease payments	154	1,545
Net Cash Flows from Financing Activities	**4,904**	**(636)**
Cash flows from Government		
Recurrent Appropriations	498,030	506,430
Capital Appropriations	49,159	59,721
Other	(7,443)	0
Net Cash Flows from Government	**539,746**	**566,151**
Net Increase (decrease) in Cash	**39,242**	**1,342**
Net Movement in Cash Held		
Opening Cash Held	**1,439**	**97**
Closing Cash Held	**40,681**	**1,439**

Table 21: Queensland Operating Expenses by Activity for the Year Ended 31 December

	1998 $'000	1997 $'000
Delivery Provision and Support	411,644	391,221
Administration and General Services	136,483	187,349
Property, Plant & Equipment Services	88,072	20,347
Student and Other Services*	20,984	21,556
Total	**657,183**	**620,473**
* Other Services comprises:		
Staff Redundancies	15,870	0
Commercial Trading	0	0
Other	0	0
Total	**15,870**	**0**

Queensland Notes to Tables 18 and 19 - Year Ended 31 December

	1998 $'000	1997 $'000
Note 1: Fee for Service		
Government Agencies	4,391	2,086
Other	26,022	24,853
Adult and Community Education- Stream 1000	3,245	5,952
Total Fee for Service	**33,658**	**32,891**
Note 2: Other Revenues		
Profit/(Loss) on Sale of Non-Current Assets	(986)	(2,391)
Investment Income	0	56
Residential Charges	216	0
Recoveries (administration & other)	(764)	1,514
Other	8,501	8,547
Total Other Revenues	**6,967**	**7,726**
Note 3: Employee Costs		
Salaries, Wages, Overtime and Allowances	316,078	307,431
Superannuation	34,644	34,058
Payroll Tax	15,269	15,280
Other Salary and Wage Related Costs	3,621	14,838
Total Employee Costs	**369,612**	**371,607**
Note 4: Supplies and Services		
Consumables	41,283	49,111
Communications & Energy	18,035	21,077
Rent & Leasing	9,780	8,064
Contracted Services	42,698	17,778
Repairs & Maintenance	14,543	32,595
Travel & Transfer	6,841	7,596
Other	17,504	9,840
Total Supplies and Services	**150,684**	**146,061**
Note 5: Grants & Subsidies		
Apprentices & Trainees	2,344	15,823
Adult and Community Education Organisations	0	0
Other VET Programs	21,222	28
Total Grants and Subsidies	**23,566**	**15,851**
Note 6: Payments to Non-TAFE Providers for VET Delivery		
Private, Enterprise, Community, Industry and Local Govt	56,924	34,914
Secondary Schools - Public and Private	3,759	3,579
Other Government Providers	12,324	11,481
Total Payments to Non-TAFE Providers for VET Delivery	**73,007**	**49,974**
Note 7: Revenue from Government		
Commonwealth General Purpose Recurrent	123,834	116,936
Commonwealth Capital	31,116	35,548
State Recurrent	376,011	365,008
State Capital	18,043	24,173
Commonwealth Specific Purpose Programs - ANTA funded	4,397	7,052
Commonwealth Specific Purpose Programs - Other	14,298	17,434
Assumption of Liabilities	0	0
Resources Received Free-of Charge	0	0
Total Revenue from Government	**567,699**	**566,151**
Note 8: Property, Plant and Equipment		
Land	118,012	110,175
Buildings	651,734	649,457
Plant & Equipment	65,317	61,121
Motor Vehicles	920	348
Other	2,640	2,376
Total Property, Plant and Equipment	**838,623**	**823,477**

See the Explanatory Notes Section for details on reporting issues.

Table 22: Western Australia Operating Statement for the Year Ended 31 December

	1998 $'000	1997 $'000
Operating Revenues		
Fee for Service (note 1)	30,537	30,099
Ancillary Trading	4,570	4,328
Student Fees and Charges	20,116	18,218
Other (note 2)	15,909	18,378
Total Operating Revenues	**71,132**	**71,023**
Operating Expenses		
Employee Costs (note 3)	223,905	225,898
Supplies and Services (note 4)	90,224	84,067
Grants and Subsidies (note 5)	1,507	1,052
Payments to Non-TAFE Providers for VET Delivery (note 6)	20,239	15,307
Depreciation and Amortisation	21,843	25,853
Other	16,847	11,946
Total Operating Expenses	**374,565**	**364,123**
Net Cost of Service	**(303,433)**	**(293,100)**
Revenue from Government (note 7)	305,341	302,329
Change in Net Assets Before Abnormal and Extraordinary Items	**1,908**	**9,229**
Abnormal Items	0	102
Extraordinary Items	2,304	0
Change in Net Assets	**4,212**	**9,331**
Capital Charge	0	77
Net Assets Received/(Transferred) on Restructure	42,659	311,798
Change in Net Assets Resulting from Operations	**46,871**	**321,052**

Table 23: Western Australia Statement of Financial Position as at 31 December

	1998 $'000	1997 $'000
Current Assets		
Cash	81,796	136,739
Receivables	10,256	8,099
Investments	1,759	3,340
Other	7,382	2,809
Total Current Assets	**101,193**	**150,987**
Non-Current Assets		
Receivables	0	0
Investments	0	0
Property, Plant & Equipment (note 8)	422,769	399,224
Other, Including Intangibles	11,194	13,887
Total Non-Current Assets	**433,963**	**413,111**
Total Assets	**535,156**	**564,098**
Current Liabilities		
Creditors and Accruals	2,661	7,991
Borrowings	47	50
Provisions	24,918	25,467
Finance Leases	154	51
Other	23,508	75,228
Total Current Liabilities	**51,288**	**108,787**
Non-Current Liabilities		
Creditors and Accruals	0	0
Borrowings	9,847	10,152
Provisions	15,200	16,365
Finance Leases	78	110
Total Non-Current Liabilities	**25,125**	**26,627**
Total Liabilities	**76,413**	**135,414**
Net Assets	**458,743**	**428,684**
Equity		
Accumulated Surpluses	425,018	401,525
Reserves	33,725	27,159
Total Equity	**458,743**	**428,684**

Table 24: Western Australia Statement of Cash Flows for the Year Ended 31 December

	1998 $'000	1997 $'000
Cash Flows from Operating Activities		
Receipts		
Fee for Service	29,403	28,732
Ancillary Trading	4,350	3,861
Student Fees and Charges	19,997	20,660
Other	18,040	19,515
Total Receipts	**71,790**	**72,768**
Payments		
Employee Costs	209,108	211,100
Supplies and Services	87,407	81,385
Grants and Subsidies	1,557	863
Payments to Non-TAFE Providers for VET Delivery	22,997	15,307
Other	9,739	10,086
Total Payments	**330,808**	**318,741**
Net Cash Flows from Operating Activities	**(259,018)**	**(245,973)**
Cash flows from investing activities		
Receipts		
Sales of Property, Plant and Equipment	775	919
Sales/Maturities of Investments	0	1,250
Loans and Advances returned	0	0
Total Receipts	**775**	**2,169**
Payments		
Infrastructure Capital	31,778	32,807
Investments	0	0
Loans and Advances advanced	0	0
Total Payments	**31,778**	**32,807**
Net cash Flows from Investing Activities	**(31,003)**	**(30,638)**
Cash flows from financing activities		
Receipts		
Loans raised	0	0
Payments		
Repayment of Loans	307	928
Finance Lease payments	0	19
Net Cash Flows from Financing Activities	**(307)**	**(947)**
Cash flows from Government		
Recurrent Appropriations	206,555	306,295
Capital Appropriations	28,084	29,564
Other	(835)	5,689
Net Cash Flows from Government	**233,804**	**341,548**
Net Increase (decrease) in Cash	**(56,524)**	**63,990**
Net Movement in Cash Held		
Opening Cash Held	**140,079**	**76,089**
Closing Cash Held	**83,555**	**140,079**

Table 25: Western Australia Operating Expenses by Activity for the Year Ended 31 December

	1998 $'000	1997 $'000
Delivery Provision and Support	252,864	226,675
Administration and General Services	73,134	75,030
Property, Plant & Equipment Services	31,620	42,942
Student and Other Services*	16,947	19,476
Total	**374,565**	**364,123**
* Other Services comprises:		
Staff Redundancies	2,004	2,300
Commercial Trading	1,463	1,735
Other	8,473	4,877
Total	**11,940**	**8,912**

Western Australia Notes to Tables 22 and 23 - Year Ended 31 December

	1998 $'000	1997 $'000
Note 1: Fee for Service		
Government Agencies	3,348	6,657
Other	25,486	23,442
Adult and Community Education- Stream 1000	1,703	0
Total Fee for Service	**30,537**	**30,099**
Note 2: Other Revenues		
Profit/(Loss) on Sale of Non-Current Assets	81	205
Investment Income	2,614	3,212
Residential Charges	715	300
Recoveries (administration & other)	2,147	4,880
Other	10,352	9,781
Total Other Revenues	**15,909**	**18,378**
Note 3: Employee Costs		
Salaries, Wages, Overtime and Allowances	190,786	193,944
Superannuation	17,874	16,620
Payroll Tax	9,784	9,582
Other Salary and Wage Related Costs	5,461	5,752
Total Employee Costs	**223,905**	**225,898**
Note 4: Supplies and Services		
Consumables	22,423	26,141
Communications & Energy	11,716	11,123
Rent & Leasing	7,578	4,163
Contracted Services	30,321	26,287
Repairs & Maintenance	8,951	7,662
Travel & Transfer	3,689	4,193
Other	5,546	4,498
Total Supplies and Services	**90,224**	**84,067**
Note 5: Grants & Subsidies		
Apprentices & Trainees	1,001	856
Adult and Community Education Organisations	8	41
Other VET Programs	498	155
Total Grants and Subsidies	**1,507**	**1,052**
Note 6: Payments to Non-TAFE Providers for VET Delivery		
Private, Enterprise, Community, Industry and Local Govt	17,995	13,201
Secondary Schools - Public and Private	2,188	2,106
Other Government Providers	56	0
Total Payments to Non-TAFE Providers for VET Delivery	**20,239**	**15,307**
Note 7: Revenue from Government		
Commonwealth General Purpose Recurrent	66,364	64,702
Commonwealth Capital	19,070	16,617
State Recurrent	189,790	183,939
State Capital	9,858	12,947
Commonwealth Specific Purpose Programs - ANTA funded	2,358	3,271
Commonwealth Specific Purpose Programs - Other	506	6,095
Assumption of Liabilities	17,395	14,758
Resources Received Free-of Charge	0	0
Total Revenue from Government	**305,341**	**302,329**
Note 8: Property, Plant and Equipment		
Land	64,505	59,626
Buildings	320,580	304,098
Plant & Equipment	27,100	29,731
Motor Vehicles	3,354	3,433
Other	7,230	2,336
Total Property, Plant and Equipment	**422,769**	**399,224**

See the Explanatory Notes Section for details on reporting issues.

Table 26: South Australia Operating Statement for the Year Ended 31 December

	1998 $'000	1997 $'000
Operating Revenues		
Fee for Service (note 1)	23,679	20,015
Ancillary Trading	4,140	4,665
Student Fees and Charges	16,808	23,034
Other (note 2)	24,174	14,812
Total Operating Revenues	**68,801**	**62,526**
Operating Expenses		
Employee Costs (note 3)	186,755	175,024
Supplies and Services (note 4)	70,871	80,402
Grants and Subsidies (note 5)	4,291	3,561
Payments to Non-TAFE Providers for VET Delivery (note 6)	20,077	17,951
Depreciation and Amortisation	12,003	11,764
Other	379	113
Total Operating Expenses	**294,376**	**288,815**
Net Cost of Service	**(225,575)**	**(226,289)**
Revenue from Government (note 7)	232,624	221,669
Change in Net Assets Before Abnormal and Extraordinary Items	**7,049**	**(4,620)**
Abnormal Items	0	0
Extraordinary Items	0	0
Change in Net Assets	**7,049**	**(4,620)**
Capital Charge	0	0
Net Assets Received/(Transferred) on Restructure	(5,576)	0
Change in Net Assets Resulting from Operations	**1,473**	**(4,620)**

Table 27: South Australia Statement of Financial Position as at 31 December

	1998 $'000	1997 $'000
Current Assets		
Cash	26,868	24,968
Receivables	4,966	5,687
Investments	0	686
Other	670	894
Total Current Assets	**32,504**	**32,235**
Non-Current Assets		
Receivables	0	0
Investments	0	0
Property, Plant & Equipment (note 8)	374,989	378,880
Other, Including Intangibles	0	0
Total Non-Current Assets	**374,989**	**378,880**
Total Assets	**407,493**	**411,115**
Current Liabilities		
Creditors and Accruals	10,345	7,189
Borrowings	499	499
Provisions	12,133	12,335
Finance Leases	0	0
Other	2,627	2,424
Total Current Liabilities	**25,604**	**22,447**
Non-Current Liabilities		
Creditors and Accruals	0	0
Borrowings	0	0
Provisions	18,366	26,618
Finance Leases	0	0
Total Non-Current Liabilities	**18,366**	**26,618**
Total Liabilities	**43,970**	**49,065**
Net Assets	**363,523**	**362,050**
Equity		
Accumulated Surpluses	363,523	362,050
Reserves	0	0
Total Equity	**363,523**	**362,050**

Table 28: South Australia Statement of Cash Flows for the Year Ended 31 December

	1998 $'000	1997 $'000
Cash Flows from Operating Activities		
Receipts		
Fee for Service	24,172	24,435
Ancillary Trading	4,140	4,665
Student Fees and Charges	17,011	21,608
Other	23,962	14,702
Total Receipts	**69,285**	**65,410**
Payments		
Employee Costs	185,385	172,264
Supplies and Services	65,326	80,769
Grants and Subsidies	3,611	7,472
Payments to Non-TAFE Providers for VET Delivery	20,077	14,120
Other	0	0
Total Payments	**274,399**	**274,625**
Net Cash Flows from Operating Activities	**(205,114)**	**(209,215)**
Cash flows from investing activities		
Receipts		
Sales of Property, Plant and Equipment	0	3,338
Sales/Maturities of Investments	0	0
Loans and Advances returned	0	0
Total Receipts	**0**	**3,338**
Payments		
Infrastructure Capital	8,988	10,003
Investments	125	0
Loans and Advances advanced	0	0
Total Payments	**9,113**	**10,003**
Net cash Flows from Investing Activities	**(9,113)**	**(6,665)**
Cash flows from financing activities		
Receipts		
Loans raised	0	0
Payments		
Repayment of Loans	0	0
Finance Lease payments	0	0
Net Cash Flows from Financing Activities	**0**	**0**
Cash flows from Government		
Recurrent Appropriations	208,790	203,544
Capital Appropriations	22,805	18,125
Other	(15,468)	0
Net Cash Flows from Government	**216,127**	**221,669**
Net Increase (decrease) in Cash	**1,900**	**5,789**
Net Movement in Cash Held		
Opening Cash Held	**24,968**	**19,179**
Closing Cash Held	**26,868**	**24,968**

Table 29: South Australia Operating Expenses by Activity for the Year Ended 31 December

	1998 $'000	1997 $'000
Delivery Provision and Support	186,858	189,280
Administration and General Services	61,513	68,773
Property, Plant & Equipment Services	24,115	22,828
Student and Other Services*	21,890	7,934
Total	**294,376**	**288,815**
* Other Services comprises:		
Staff Redundancies	12,960	3,808
Commercial Trading	0	0
Other	0	0
Total	**12,960**	**3,808**

South Australia Notes to Tables 26 and 27 - Year Ended 31 December

	1998 $'000	1997 $'000
Note 1: Fee for Service		
Government Agencies	6,318	5,628
Other	16,770	13,422
Adult and Community Education- Stream 1000	591	965
Total Fee for Service	**23,679**	**20,015**
Note 2: Other Revenues		
Profit/(Loss) on Sale of Non-Current Assets	(72)	(555)
Investment Income	200	0
Residential Charges	0	0
Recoveries (administration & other)	15,856	3,475
Other	8,190	11,892
Total Other Revenues	**24,174**	**14,812**
Note 3: Employee Costs		
Salaries, Wages, Overtime and Allowances	145,115	145,494
Superannuation	16,182	13,751
Payroll Tax	10,268	9,130
Other Salary and Wage Related Costs	15,190	6,649
Total Employee Costs	**186,755**	**175,024**
Note 4: Supplies and Services		
Consumables	24,756	27,906
Communications & Energy	17,548	13,997
Rent & Leasing	1,877	2,016
Contracted Services	13,070	17,261
Repairs & Maintenance	8,500	5,933
Travel & Transfer	3,997	4,300
Other	1,123	8,989
Total Supplies and Services	**70,871**	**80,402**
Note 5: Grants & Subsidies		
Apprentices & Trainees	783	699
Adult and Community Education Organisations	576	189
Other VET Programs	2,932	2,673
Total Grants and Subsidies	**4,291**	**3,561**
Note 6: Payments to Non-TAFE Providers for VET Delivery		
Private, Enterprise, Community, Industry and Local Govt	17,714	16,195
Secondary Schools - Public and Private	2,363	1,756
Other Government Providers	0	0
Total Payments to Non-TAFE Providers for VET Delivery	**20,077**	**17,951**
Note 7: Revenue from Government		
Commonwealth General Purpose Recurrent	56,485	56,614
Commonwealth Capital	18,244	12,421
State Recurrent	146,779	136,934
State Capital	4,561	5,704
Commonwealth Specific Purpose Programs - ANTA funded	2,472	2,537
Commonwealth Specific Purpose Programs - Other	4,083	7,459
Assumption of Liabilities	0	0
Resources Received Free-of Charge	0	0
Total Revenue from Government	**232,624**	**221,669**
Note 8: Property, Plant and Equipment		
Land	38,718	38,187
Buildings	311,170	321,313
Plant & Equipment	17,776	17,179
Motor Vehicles	0	0
Other	7,325	2,201
Total Property, Plant and Equipment	**374,989**	**378,880**

See the Explanatory Notes Section for details on reporting issues

Table 30: Tasmania Operating Statement for the Year Ended 31 December

	1998 $'000	1997 $'000
Operating Revenues		
Fee for Service (note 1)	7,485	4,826
Ancillary Trading	2,776	2,780
Student Fees and Charges	2,963	5,224
Other (note 2)	2,020	3,341
Total Operating Revenues	**15,244**	**16,171**
Operating Expenses		
Employee Costs (note 3)	60,679	58,322
Supplies and Services (note 4)	21,833	24,228
Grants and Subsidies (note 5)	5,008	1,477
Payments to Non-TAFE Providers for VET Delivery (note 6)	3,314	2,553
Depreciation and Amortisation	6,504	6,695
Other	0	0
Total Operating Expenses	**97,338**	**93,275**
Net Cost of Service	**(82,094)**	**(77,104)**
Revenue from Government (note 7)	85,006	83,697
Change in Net Assets Before Abnormal and Extraordinary Items	**2,912**	**6,593**
Abnormal Items	0	0
Extraordinary Items	0	0
Change in Net Assets	**2,912**	**6,593**
Capital Charge	0	0
Net Assets Received/(Transferred) on Restructure	0	0
Change in Net Assets Resulting from Operations	**2,912**	**6,593**

Table 31: Tasmania Statement of Financial Position as at 31 December

	1998 $'000	1997 $'000
Current Assets		
Cash	7,348	5,608
Receivables	1,332	374
Investments	0	0
Other	658	606
Total Current Assets	**9,338**	**6,588**
Non-Current Assets		
Receivables	0	0
Investments	0	0
Property, Plant & Equipment (note 8)	148,747	145,087
Other, Including Intangibles	0	0
Total Non-Current Assets	**148,747**	**145,087**
Total Assets	**158,085**	**151,675**
Current Liabilities		
Creditors and Accruals	2,042	821
Borrowings	666	0
Provisions	8,076	9,025
Finance Leases	0	0
Other	0	0
Total Current Liabilities	**10,784**	**9,846**
Non-Current Liabilities		
Creditors and Accruals	0	0
Borrowings	2,364	0
Provisions	2,196	1,999
Finance Leases	0	0
Total Non-Current Liabilities	**4,560**	**1,999**
Total Liabilities	**15,344**	**11,845**
Net Assets	**142,741**	**139,830**
Equity		
Accumulated Surpluses	142,741	139,830
Reserves	0	0
Total Equity	**142,741**	**139,830**

Table 32: Tasmania Statement of Cash Flows for the Year Ended 31 December

	1998 $'000	1997 $'000
Cash Flows from Operating Activities		
Receipts		
Fee for Service	7,105	4,497
Ancillary Trading	2,776	2,778
Student Fees and Charges	2,712	5,205
Other	2,019	3,085
Total Receipts	**14,612**	**15,565**
Payments		
Employee Costs	58,325	58,328
Supplies and Services	20,803	24,229
Grants and Subsidies	5,000	1,477
Payments to Non-TAFE Providers for VET Delivery	3,279	2,553
Other	0	0
Total Payments	**87,407**	**86,587**
Net Cash Flows from Operating Activities	**(72,795)**	**(71,022)**
Cash flows from investing activities		
Receipts		
Sales of Property, Plant and Equipment	84	0
Sales/Maturities of Investments	0	0
Loans and Advances returned	0	0
Total Receipts	**84**	**0**
Payments		
Infrastructure Capital	10,229	4,323
Investments	0	0
Loans and Advances advanced	0	0
Total Payments	**10,229**	**4,323**
Net cash Flows from Investing Activities	**(10,145)**	**(4,323)**
Cash flows from financing activities		
Receipts		
Loans raised	0	0
Payments		
Repayment of Loans	0	0
Finance Lease payments	0	0
Net Cash Flows from Financing Activities	**0**	**0**
Cash flows from Government		
Recurrent Appropriations	73,380	78,442
Capital Appropriations	11,300	5,255
Other	0	(9,725)
Net Cash Flows from Government	**84,680**	**73,972**
Net Increase (decrease) in Cash	**1,740**	**(1,373)**
Net Movement in Cash Held		
Opening Cash Held	**5,608**	**6,981**
Closing Cash Held	**7,348**	**5,608**

Table 33: Tasmania Operating Expenses by Activity for the Year Ended 31 December

	1998 $'000	1997 $'000
Delivery Provision and Support	58,813	52,965
Administration and General Services	17,893	25,777
Property, Plant & Equipment Services	9,307	8,165
Student and Other Services*	11,325	6,368
Total	**97,338**	**93,275**
* Other Services comprises:		
Staff Redundancies	3,030	0
Commercial Trading	3,796	0
Other	0	1,665
Total	**6,826**	**1,665**

Tasmania Notes to Tables 30 and 31 - Year Ended 31 December

	1998 $'000	1997 $'000
Note 1: Fee for Service		
Government Agencies	2,217	1,163
Other	3,082	3,663
Adult and Community Education- Stream 1000	2,186	0
Total Fee for Service	**7,485**	**4,826**
Note 2: Other Revenues		
Profit/(Loss) on Sale of Non-Current Assets	20	0
Investment Income	0	313
Residential Charges	0	0
Recoveries (administration & other)	0	2,953
Other	2,000	75
Total Other Revenues	**2,020**	**3,341**
Note 3: Employee Costs		
Salaries, Wages, Overtime and Allowances	51,235	48,715
Superannuation	4,591	4,196
Payroll Tax	3,483	3,800
Other Salary and Wage Related Costs	1,370	1,311
Total Employee Costs	**60,679**	**58,322**
Note 4: Supplies and Services		
Consumables	5,880	7,819
Communications & Energy	4,794	3,998
Rent & Leasing	2,401	1,782
Contracted Services	593	1,645
Repairs & Maintenance	2,276	2,275
Travel & Transfer	751	1,285
Other	5,138	5,424
Total Supplies and Services	**21,833**	**24,228**
Note 5: Grants & Subsidies		
Apprentices & Trainees	1,154	1,477
Adult and Community Education Organisations	0	0
Other VET Programs	3,854	0
Total Grants and Subsidies	**5,008**	**1,477**
Note 6: Payments to Non-TAFE Providers for VET Delivery		
Private, Enterprise, Community, Industry and Local Govt	2,518	1,956
Secondary Schools - Public and Private	796	597
Other Government Providers	0	0
Total Payments to Non-TAFE Providers for VET Delivery	**3,314**	**2,553**
Note 7: Revenue from Government		
Commonwealth General Purpose Recurrent	20,386	19,895
Commonwealth Capital	10,566	1,708
State Recurrent	49,109	53,067
State Capital	734	3,547
Commonwealth Specific Purpose Programs - ANTA funded	1,432	1,684
Commonwealth Specific Purpose Programs - Other	2,779	3,796
Assumption of Liabilities	0	0
Resources Received Free-of Charge	0	0
Total Revenue from Government	**85,006**	**83,697**
Note 8: Property, Plant and Equipment		
Land	11,280	11,280
Buildings	108,119	112,623
Plant & Equipment	14,126	15,249
Motor Vehicles	921	1,096
Other	14,301	4,839
Total Property, Plant and Equipment	**148,747**	**145,087**

See the Explanatory Notes Section for details on reporting issues.

Table 34: Northern Territory Operating Statement for the Year Ended 31 December

	1998 $'000	1997 $'000
Operating Revenues		
Fee for Service (note 1)	910	926
Ancillary Trading	826	894
Student Fees and Charges	891	1,025
Other (note 2)	1,566	1,573
Total Operating Revenues	**4,193**	**4,418**
Operating Expenses		
Employee Costs (note 3)	38,404	36,968
Supplies and Services (note 4)	18,920	17,457
Grants and Subsidies (note 5)	6,095	5,323
Payments to Non-TAFE Providers for VET Delivery (note 6)	3,618	3,427
Depreciation and Amortisation	4,839	2,623
Other	320	0
Total Operating Expenses	**72,196**	**65,798**
Net Cost of Service	**(68,003)**	**(61,380)**
Revenue from Government (note 7)	66,106	62,311
Change in Net Assets Before Abnormal and Extraordinary Items	**(1,897)**	**931**
Abnormal Items	0	0
Extraordinary Items	0	0
Change in Net Assets	**(1,897)**	**931**
Capital Charge	0	0
Net Assets Received/(Transferred) on Restructure	79,794	0
Change in Net Assets Resulting from Operations	**77,897**	**931**

Table 35: Northern Territory Statement of Financial Position as at 31 December

	1998 $'000	1997 $'000
Current Assets		
Cash	4,817	4,914
Receivables	593	365
Investments	1,809	1,809
Other	811	876
Total Current Assets	**8,030**	**7,964**
Non-Current Assets		
Receivables	0	0
Investments	0	0
Property, Plant & Equipment (note 8)	138,562	60,249
Other, Including Intangibles	0	0
Total Non-Current Assets	**138,562**	**60,249**
Total Assets	**146,592**	**68,213**
Current Liabilities		
Creditors and Accruals	1,505	1,505
Borrowings	0	0
Provisions	3,560	2,632
Finance Leases	32	0
Other	313	0
Total Current Liabilities	**5,410**	**4,137**
Non-Current Liabilities		
Creditors and Accruals	0	0
Borrowings	2,000	2,320
Provisions	457	1,160
Finance Leases	19	0
Total Non-Current Liabilities	**2,476**	**3,480**
Total Liabilities	**7,886**	**7,617**
Net Assets	**138,706**	**60,596**
Equity		
Accumulated Surpluses	138,706	60,596
Reserves	0	0
Total Equity	**138,706**	**60,596**

Table 36: Northern Territory Statement of Cash Flows for the Year Ended 31 December

	1998 $'000	1997 $'000
Cash Flows from Operating Activities		
Receipts		
Fee for Service	897	926
Ancillary Trading	666	876
Student Fees and Charges	877	993
Other	1,349	1,498
Total Receipts	**3,789**	**4,293**
Payments		
Employee Costs	34,339	33,438
Supplies and Services	17,723	17,077
Grants and Subsidies	5,996	5,323
Payments to Non-TAFE Providers for VET Delivery	3,618	3,427
Other	0	0
Total Payments	**61,676**	**59,265**
Net Cash Flows from Operating Activities	**(57,887)**	**(54,972)**
Cash flows from investing activities		
Receipts		
Sales of Property, Plant and Equipment	64	54
Sales/Maturities of Investments	0	0
Loans and Advances returned	0	0
Total Receipts	**64**	**54**
Payments		
Infrastructure Capital	5,012	4,546
Investments	0	0
Loans and Advances advanced	0	0
Total Payments	**5,012**	**4,546**
Net cash Flows from Investing Activities	**(4,948)**	**(4,492)**
Cash flows from financing activities		
Receipts		
Loans raised	0	0
Payments		
Repayment of Loans	320	0
Finance Lease payments	70	0
Net Cash Flows from Financing Activities	**(390)**	**0**
Cash flows from Government		
Recurrent Appropriations	57,903	56,205
Capital Appropriations	5,008	4,015
Other	217	794
Net Cash Flows from Government	**63,128**	**61,014**
Net Increase (decrease) in Cash	**(97)**	**1,550**
Net Movement in Cash Held		
Opening Cash Held	**4,914**	**3,364**
Closing Cash Held	**4,817**	**4,914**

Table 37: Northern Territory Operating Expenses by Activity for the Year Ended 31 December

	1998 $'000	1997 $'000
Delivery Provision and Support	33,624	33,072
Administration and General Services	19,201	19,250
Property, Plant & Equipment Services	7,905	8,318
Student and Other Services*	11,466	5,158
Total	**72,196**	**65,798**
* Other Services comprises:		
Staff Redundancies	164	101
Commercial Trading	1,503	286
Other	445	193
Total	**2,112**	**580**

Northern Territory Notes to Tables 34 and 35 - Year Ended 31 December

	1998 $'000	1997 $'000
Note 1: Fee for Service		
Government Agencies	0	0
Other	910	926
Adult and Community Education- Stream 1000	0	0
Total Fee for Service	**910**	**926**
Note 2: Other Revenues		
Profit/(Loss) on Sale of Non-Current Assets	38	55
Investment Income	0	0
Residential Charges	1,087	1,077
Recoveries (administration & other)	0	0
Other	441	441
Total Other Revenues	**1,566**	**1,573**
Note 3: Employee Costs		
Salaries, Wages, Overtime and Allowances	30,951	28,511
Superannuation	4,500	5,291
Payroll Tax	2,009	2,155
Other Salary and Wage Related Costs	944	1,011
Total Employee Costs	**38,404**	**36,968**
Note 4: Supplies and Services		
Consumables	5,839	7,114
Communications & Energy	5,120	3,631
Rent & Leasing	1,835	1,322
Contracted Services	765	694
Repairs & Maintenance	1,507	1,183
Travel & Transfer	1,891	1,586
Other	1,963	1,927
Total Supplies and Services	**18,920**	**17,457**
Note 5: Grants & Subsidies		
Apprentices & Trainees	2,954	2,461
Adult and Community Education Organisations	0	0
Other VET Programs	3,141	2,862
Total Grants and Subsidies	**6,095**	**5,323**
Note 6: Payments to Non-TAFE Providers for VET Delivery		
Private, Enterprise, Community, Industry and Local Govt	3,097	2,897
Secondary Schools - Public and Private	521	530
Other Government Providers	0	0
Total Payments to Non-TAFE Providers for VET Delivery	**3,618**	**3,427**
Note 7: Revenue from Government		
Commonwealth General Purpose Recurrent	8,235	7,913
Commonwealth Capital	4,393	3,600
State Recurrent	45,000	41,767
State Capital	616	415
Commonwealth Specific Purpose Programs - ANTA funded	1,171	1,415
Commonwealth Specific Purpose Programs - Other	3,613	4,644
Assumption of Liabilities	3,078	2,557
Resources Received Free-of Charge	0	0
Total Revenue from Government	**66,106**	**62,311**
Note 8: Property, Plant and Equipment		
Land	18,466	2,880
Buildings	112,824	49,905
Plant & Equipment	7,224	7,405
Motor Vehicles	48	47
Other	0	12
Total Property, Plant and Equipment	**138,562**	**60,249**

See the Explanatory Notes Section for details on reporting issues.

Table 38: Australian Capital Territory Operating Statement for the Year Ended 31 December

	1998 $'000	1997 $'000
Operating Revenues		
Fee for Service (note 1)	9,671	11,112
Ancillary Trading	2,039	1,075
Student Fees and Charges	4,260	4,395
Other (note 2)	1,668	1,422
Total Operating Revenues	**17,638**	**18,004**
Operating Expenses		
Employee Costs (note 3)	56,060	56,262
Supplies and Services (note 4)	25,577	19,675
Grants and Subsidies (note 5)	73	1,111
Payments to Non-TAFE Providers for VET Delivery (note 6)	4,517	3,726
Depreciation and Amortisation	3,862	6,252
Other	269	394
Total Operating Expenses	**90,358**	**87,420**
Net Cost of Service	**(72,720)**	**(69,416)**
Revenue from Government (note 7)	70,278	72,757
Change in Net Assets Before Abnormal and Extraordinary Items	**(2,442)**	**3,341**
Abnormal Items	0	0
Extraordinary Items	0	0
Change in Net Assets	**(2,442)**	**3,341**
Capital Charge	0	0
Net Assets Received/(Transferred) on Restructure	(214)	(4,416)
Change in Net Assets Resulting from Operations	**(2,656)**	**(1,075)**

Table 39: Australian Capital Territory Statement of Financial Position as at 31 December

	1998 $'000	1997 $'000
Current Assets		
Cash	797	6,570
Receivables	2,467	1,418
Investments	4,650	5,420
Other	745	649
Total Current Assets	**8,659**	**14,057**
Non-Current Assets		
Receivables	0	0
Investments	20	20
Property, Plant & Equipment (note 8)	133,257	130,202
Other, Including Intangibles	5	2,065
Total Non-Current Assets	**133,282**	**132,287**
Total Assets	**141,941**	**146,344**
Current Liabilities		
Creditors and Accruals	1,255	2,405
Borrowings	0	0
Provisions	5,922	6,150
Finance Leases	52	47
Other	1,335	1,571
Total Current Liabilities	**8,564**	**10,173**
Non-Current Liabilities		
Creditors and Accruals	0	0
Borrowings	0	0
Provisions	8,471	8,558
Finance Leases	233	285
Total Non-Current Liabilities	**8,704**	**8,843**
Total Liabilities	**17,268**	**19,016**
Net Assets	**124,673**	**127,328**
Equity		
Accumulated Surpluses	121,378	124,033
Reserves	3,295	3,295
Total Equity	**124,673**	**127,328**

Table 40: Australian Capital Territory Statement of Cash Flows for the Year Ended 31 December

	1998 $'000	1997 $'000
Cash Flows from Operating Activities		
Receipts		
Fee for Service	8,873	11,660
Ancillary Trading	2,039	1,087
Student Fees and Charges	4,260	4,336
Other	1,669	3,033
Total Receipts	**16,841**	**20,116**
Payments		
Employee Costs	56,147	49,250
Supplies and Services	25,209	18,235
Grants and Subsidies	74	1,111
Payments to Non-TAFE Providers for VET Delivery	4,517	3,726
Other	321	1,062
Total Payments	**86,268**	**73,384**
Net Cash Flows from Operating Activities	**(69,427)**	**(53,268)**
Cash flows from investing activities		
Receipts		
Sales of Property, Plant and Equipment	0	0
Sales/Maturities of Investments	0	0
Loans and Advances returned	0	0
Total Receipts	**0**	**0**
Payments		
Infrastructure Capital	7,131	8,020
Investments	0	0
Loans and Advances advanced	0	0
Total Payments	**7,131**	**8,020**
Net cash Flows from Investing Activities	**(7,131)**	**(8,020)**
Cash flows from financing activities		
Receipts		
Loans raised	0	354
Payments		
Repayment of Loans	0	288
Finance Lease payments	0	36
Net Cash Flows from Financing Activities	**0**	**30**
Cash flows from Government		
Recurrent Appropriations	67,065	61,064
Capital Appropriations	2,970	4,330
Other	0	0
Net Cash Flows from Government	**70,035**	**65,394**
Net Increase (decrease) in Cash	**(6,523)**	**4,136**
Net Movement in Cash Held		
Opening Cash Held	**11,990**	**7,854**
Closing Cash Held	**5,467**	**11,990**

Table 41: Australian Capital Territory Operating Expenses by Activity for the Year Ended 31 December

	1998 $'000	1997 $'000
Delivery provision and Support	62,505	62,418
Administration and General Services	10,557	14,215
Property, Plant & Equipment Services	8,399	7,535
Student and Other Services*	8,897	3,252
Total	**90,358**	**87,420**
* Other Services comprises:		
Staff Redundancies	2,117	0
Commercial Trading	1,661	0
Other	2,015	0
Total	**5,793**	**0**

Australian Capital Territory Notes to Tables 38 and 39 - Year Ended 31 December

	1998 $'000	1997 $'000
Note 1: Fee for Service		
Government Agencies	3,592	5,207
Other	6,079	5,905
Adult and Community Education- Stream 1000	0	0
Total Fee for Service	**9,671**	**11,112**
Note 2: Other Revenues		
Profit/(Loss) on Sale of Non-Current Assets	3	(208)
Investment Income	708	618
Residential Charges	316	320
Recoveries (administration & other)	265	310
Other	376	382
Total Other Revenues	**1,668**	**1,422**
Note 3: Employee Costs		
Salaries, Wages, Overtime and Allowances	45,913	48,101
Superannuation	7,442	7,193
Payroll Tax	0	0
Other Salary and Wage Related Costs	2,705	668
Total Employee Costs	**56,060**	**56,262**
Note 4: Supplies and Services		
Consumables	6,606	4,941
Communications & Energy	2,676	2,698
Rent & Leasing	4,444	851
Contracted Services	4,309	4,105
Repairs & Maintenance	2,480	3,044
Travel & Transfer	1,170	1,120
Other	3,892	2,916
Total Supplies and Services	**25,577**	**19,675**
Note 5: Grants & Subsidies		
Apprentices & Trainees	0	463
Adult and Community Education Organisations	61	10
Other VET Programs	12	638
Total Grants and Subsidies	**73**	**1,111**
Note 6: Payments to Non-TAFE Providers for VET Delivery		
Private, Enterprise, Community, Industry and Local Govt	3,161	2,953
Secondary Schools - Public and Private	661	451
Other Government Providers	695	322
Total Payments to Non-TAFE Providers for VET Delivery	**4,517**	**3,726**
Note 7: Revenue from Government		
Commonwealth General Purpose Recurrent	14,233	14,163
Commonwealth Capital	2,970	3,474
State Recurrent	38,718	41,735
State Capital	6,311	2,696
Commonwealth Specific Purpose Programs - ANTA funded	875	1,953
Commonwealth Specific Purpose Programs - Other	541	1,373
Assumption of Liabilities	2,980	5,810
Resources Received Free-of Charge	3,650	1,553
Total Revenue from Government	**70,278**	**72,757**
Note 8: Property, Plant and Equipment		
Land	6,600	6,600
Buildings	123,000	119,637
Plant & Equipment	3,565	3,798
Motor Vehicles	57	132
Other	35	35
Total Property, Plant and Equipment	**133,257**	**130,202**

Table 42: Australian National Training Authority Operating Statement for the Year Ended 31 December

	1998	1997
Operating Revenues	**$'000**	**$'000**
Fee for Service (note 1)	0	0
Ancillary Trading	0	0
Student Fees and Charges	0	0
Other (note 2)	2,097	1,651
Total Operating Revenues	**2,097**	**1,651**
Operating Expenses		
Employee Costs (note 3)	8,173	5,982
Supplies and Services (note 4)	4,395	3,476
Grants and Subsidies (note 5)	54,839	81,406
Payments to Non-TAFE Providers for VET Delivery (note 6)	0	0
Depreciation and Amortisation	443	457
Other	356	3,022
Total Operating Expenses	**68,206**	**94,343**
Net Cost of Service	**(66,109)**	**92,692**
Revenue from Government (note 7)	61,684	121,481
Change in Net Assets Before Abnormal and Extraordinary Items	**(4,425)**	**28,789**
Abnormal Items	0	0
Extraordinary Items	0	0
Change in Net Assets	**(4,425)**	**28,789**
Capital Charge	0	0
Net Assets Received/(Transferred) on Restructure	0	0
Change in Net Assets Resulting from Operations	**(4,425)**	**28,789**

Table 43: Australian National Training Authority Statement of Financial Position as at 31 December

	1998	1997
Current Assets	**$'000**	**$'000**
Cash	29,780	29,822
Receivables	26,483	30,709
Investments	0	0
Other	2	2
Total Current Assets	**56,265**	**60,533**
Non-Current Assets		
Receivables	0	0
Investments	0	0
Property, Plant & Equipment (note 8)	995	1,081
Other, Including Intangibles	81	75
Total Non-Current Assets	**1,076**	**1,156**
Total Assets	**57,341**	**61,689**
Current Liabilities		
Creditors and Accruals	328	408
Borrowings	0	0
Provisions	1,721	1,453
Finance Leases	0	0
Other	22	133
Total Current Liabilities	**2,071**	**1,994**
Non-Current Liabilities		
Creditors and Accruals	0	0
Borrowings	0	0
Provisions	0	0
Finance Leases	0	0
Total Non-Current Liabilities	**0**	**0**
Total Liabilities	**2,071**	**1,994**
Net Assets	**55,270**	**59,695**
Equity		
Accumulated Surpluses	55,270	59,695
Reserves	0	0
Total Equity	**55,270**	**59,695**

Table 44: Australian National Training Authority Statement of Cash Flows for the Year Ended 31 December

	1998 $'000	1997 $'000
Cash Flows from Operating Activities		
Receipts		
Fee for Service	0	0
Ancillary Trading	0	0
Student Fees and Charges	0	0
Other	2,186	1,716
Total Receipts	**2,186**	**1,716**
Payments		
Employee Costs	7,905	6,353
Supplies and Services	4,480	3,929
Grants and Subsidies	54,839	81,406
Payments to Non-TAFE Providers for VET Delivery	0	0
Other	468	3,547
Total Payments	**67,692**	**95,235**
Net Cash Flows from Operating Activities	**(65,506)**	**(95,519)**
Cash flows from investing activities		
Receipts		
Sales of Property, Plant and Equipment	111	1
Sales/Maturities of Investments	0	0
Loans and Advances returned	0	0
Total Receipts	**111**	**1**
Payments		
Infrastructure Capital	444	444
Investments	0	0
Loans and Advances advanced	0	0
Total Payments	**444**	**444**
Net cash Flows from Investing Activities	**(333)**	**(443)**
Cash flows from financing activities		
Receipts		
Loans raised	0	0
Payments		
Repayment of Loans	0	0
Finance Lease payments	0	0
Net Cash Flows from Financing Activities	**0**	**0**
Cash flows from Government		
Recurrent Appropriations	65,797	121,481
Capital Appropriations	0	0
Other	0	0
Net Cash Flows from Government	**65,797**	**121,481**
Net Increase (decrease) in Cash	**(42)**	**27,519**
Net Movement in Cash Held		
Opening Cash Held	**29,822**	**2,303**
Closing Cash Held	**29,780**	**29,822**

Table 45: Australian National Training Authority Operating Expenses by Activity for the Year Ended 31 December

	1998 $'000	1997 $'000
Delivery Provision and Support	0	0
Administration and General Services	0	0
Property, Plant & Equipment Services	0	0
Student and Other Services*	0	0
Total	**0**	**0**
* Other Services comprises:		
Staff Redundancies	0	0
Commercial Trading	0	0
Other	0	0
Total	**0**	**0**

Australian National Training Authority Notes to Tables 42 and 43 - Year Ended 31 December

	1998 $'000	1997 $'000
Note 1: Fee for Service		
Government Agencies	0	0
Other	0	0
Adult and Community Education- Stream 1000	0	0
Total Fee for Service	**0**	**0**
Note 2: Other Revenues		
Profit/(Loss) on Sale of Non-Current Assets	25	(15)
Investment Income	0	0
Residential Charges	0	0
Recoveries (administration & other)	1,441	978
Other	631	688
Total Other Revenues	**2,097**	**1,651**
Note 3: Employee Costs		
Salaries, Wages, Overtime and Allowances	6,714	5,378
Superannuation	871	821
Payroll Tax	0	0
Other Salary and Wage Related Costs	588	(217)
Total Employee Costs	**8,173**	**5,982**
Note 4: Supplies and Services		
Consumables	469	145
Communications & Energy	506	472
Rent & Leasing	826	882
Contracted Services	1,141	328
Repairs & Maintenance	25	59
Travel & Transfer	709	801
Other	719	789
Total Supplies and Services	**4,395**	**3,476**
Note 5: Grants & Subsidies		
Apprentices & Trainees	0	0
Adult and Community Education Organisations	0	0
Other VET Programs	54,839	81,406
Total Grants and Subsidies	**54,839**	**81,406**
Note 6: Payments to Non-TAFE Providers for VET Delivery		
Private, Enterprise, Community, Industry and Local Govt	0	0
Secondary Schools - Public and Private	0	0
Other Government Providers	0	0
Total Payments to Non-TAFE Providers for VET Delivery	**0**	**0**
Note 7: Revenue from Government		
Commonwealth General Purpose Recurrent	29,546	45,822
Commonwealth Capital	0	0
State Recurrent	0	0
State Capital	0	0
Commonwealth Specific Purpose Programs - ANTA funded	32,138	75,659
Commonwealth Specific Purpose Programs - Other	0	0
Assumption of Liabilities	0	0
Resources Received Free-of Charge	0	0
Total Revenue from Government	**61,684**	**121,481**
Note 8: Property, Plant and Equipment		
Land	0	0
Buildings	0	0
Plant & Equipment	888	988
Motor Vehicles	107	93
Other	0	0
Total Property, Plant and Equipment	**995**	**1,081**

See the Explanatory Notes Section for details on reporting issues.

Explanatory Notes

Australian National Training Authority

The decrease in Commonwealth Specific Purpose Programs funds from 1997 to 1998 was mainly attributable to:

- Cessation in 1997/1998 financial year of national program funding for ATS Transitional Funds for AVTS (NTP) of $22 million; and
- Cessation in 1998/1999 financial year of national program funding for Australian Students Traineeship Foundation (ASTF) of $9.9 million and Work Placement Coordinators in Schools of $10 million.

Northern Territory

The Northern Territory Government is yet to fully implement accrual accounting. As a consequence these statements have been prepared from cash ledgers with accrual adjustments where possible. There has been significant work in the identification of controlled assets since 1997 resulting in the inclusion of additional land and building assets valued at $79.8 million for 1998.

Queensland

As foreshadowed in last year's report, development of the primary financial reporting system has produced better calendar year information for 1998 particularly in relation to some closing balances and related accruals. As a result there have been some adjustments within cash and other capital balances reported for 1998.

South Australia

In order to further integrate the accounting and administration functions in the state head office of the Department of Education and Employment (DETE), all non-TAFESA operations were transferred to DETE operations as at 1 July 1998. This action necessitated the transfer of certain asset and liability balances (including substantial cash resources) and equity from the TAFESA general ledger to the DETE general ledger. The effect of these transfers is shown as a separate line item in the Operating Statement and Statement of Cash Flows.

Tasmania

Significant Government organizational restructuring has recently occurred within Tasmania which resulted in the separation of the TAFE function from the Department of Vocational Education and Training (DVET) effective from 1 January 1998. TAFE Tasmania now operates as a separate statutory authority with its own Act.

The restructured and downsized Department of Vocational Education and Training continued to operate until 5 May 1998. At this time DVET was abolished and the remaining functions were restructured into the Department of Education. In conjunction with the organizational restructuring, significant reconfiguration of financial information has also occurred, resulting in reformulated opening balances in the Statement of Financial Position and some variations in other comparative information.

The financial statements include revenue, expenditures and cash for a DETYA funded National Project for which Tasmania acts as the managing agent and on-forwards funds to States and Territories for project implementation. Tasmania does not gain any direct output/outcome benefits from this role. In 1998, revenues from government included $2.0 million and operating expenses $1.0 million in relation to this project. The cash balance for 1998 was $2.3 million after taking account of prior years transactions.

Western Australia

Extraordinary Items: Due to major restructuring of the WA Department of Training and Colleges in 1997 and 1998, net assets have been transferred between entities, which has resulted in extraordinary income and expenditure items for both years. Readers should refer to this report for 1997 for explanations of that year's transfers. Explanations for 1998 follow:

The Vocational Education and Training (VET) Act 1996 was amended from 1 January 1998 to discontinue C Y O'Connor and Kimberley Colleges as Colleges under Sec 35 (5) of the Act and establish them as Institutions under Sec 57 (3) of the Act. In accordance with the Act, the institutes are under the management and control of the Chief executive of the Western Australian Department of Training. The financial statements have recorded the taking up of the net assets of these two entities of $7.9m as extra-ordinary income for 1998. In addition, two separate College amalgamations-the Advanced Manufacturing Technologies Centre with Central Metropolitan College and Pundulmurra College with Hedland College- have also resulted in extra-ordinary income of $34.7m for net asset increases.

Net Appropriation Arrangement: As reported in 1997, the cash inflows and the cash at year end in the Statement of Cash Flows and the creditors and accruals in the Statement of Financial Position for 1997 included an extraordinary amount of $57.6m for government funds received in advance during the transition to net appropriation arrangements during financial year 1997/98. This amount has been brought to account as operating revenue for 1998, extinguishing the accrual reported in 1997.

Adjustments to Reported 1997 Data: The published 1997 figures included some internal transfers for funds paid from central allocations to the public colleges and institutes for program delivery. This resulted in double-counting of these funds. The fee for service revenues ($9.0m) recognized by the providers and offsetting contract and grant and subsidies payments by central office to them have been subsequently eliminated from the 1997 figures in this report. The delivery provision and support activity expenses have been revised accordingly.

Definitions

Scope and Boundaries

The financial data collection focuses on VET provision that is funded wholly or in part from public funds. It includes VET administered or provided by the main VET training authority within each State and Territory, other public VET organisations in that State or Territory and the Australian National Training Authority. A list of the organisations included within the data collection is provided at Appendix 1.

The financial data was prepared in accordance with the AVETMIS Standard for VET Financial Data and reviewed by the National Centre for Vocational Education Research (NCVER) Ltd. This review was limited in its scope as States/Territories and ANTA were not required to submit detailed working papers but the data was to be supported by relevant working papers held by them and where possible, reconciled to public documents such as annual reports and budget papers.

As the review is limited in its scope the responsibility for the extraction and reporting of the data is the responsibility of the individual entities.

Accrual Reporting

Revenue and expenditures are reported for the accounting periods, which relate to when the revenue was earned or expenditure incurred and not when the cash was received or paid. Expenditures which are for general maintenance or recurrent services received are included as period *operating expenses* while those for purchasing or constructing an asset which will be utilised over future periods are *capitalised* as asset costs.

It should be noted that the figures reported in this publication from 1997 onwards on operating revenues and expenses are prepared on an accrual-basis whereas the figures prior to this on operating receipts and payments are on a cash basis (adjusted for some non-cash transactions). This difference limits, but not significantly, direct comparison between years.

Cash Reporting

Receipts and payments are reported for the accounting periods in which the cash receipts or cash payments were received or made.

Revenues

Fee for Service Revenue

Fees from individuals, other than regulatory student fees, and organizations, including Government organisations, for on and off-the-job vocational education and training and for other training related purposes that are paid to and retained by the provider. Included are Overseas students fees, government and private revenues for specific training usually on a tendering/pricing basis, consultancy fees and fees for Adult and Community Education passing through the accounts of public training providers.

Ancillary Trading Revenue

Revenue for miscellaneous services, special projects, sale of materials, hospitality and contracting fees for commercial rather than training related purposes.

Student Fees and Charges Revenue

Fees for non-overseas students arising out of specific legislation, parliamentary, cabinet or ministerial approvals. Includes administration charges, tuition fees, materials fees and student amenities fees passing through the accounts of the public Training Provider(s).

Expenses

Grants and Subsidies Expenses

Expenses generally in the form of non-repayable contributions and subsidies to individuals and organisations for VET expenditures other than delivery. For example, expenses for apprentices and trainees for travel, accommodation and other "off the job" training assistance, vocational education and training initiatives such as group schemes and aboriginal program assistance, national payments to States/Territories for national projects and national programs and generic grants and subsidies to Adult and Community Education organisations substantially for administration and infrastructure support.

Expenditure to Non-TAFE Providers for VET Delivery

Expenditure for course delivery (ie generally Student Contact/Curriculum Hours) being provided to other VET entities such as Private Providers, Secondary Schools, Independent Rural Colleges. The payment to these providers would generally be based on formal contracted training agreements and/or tendering arrangements and would normally be out of funding set aside by State/Territory Training Organisations from funds to be allocated to their own TAFE Institute/College networks.

Depreciation and Amortisation Expenses

Depreciation is the expense of that part of the value of non-current assets with limited useful lives which has been lost or consumed in the current reporting period in earning revenue or providing services. Amortisation is the term, which would similarly apply to non-current assets such as finance leases or set up costs of loans.

Delivery Provision and Support Expenses

Delivery Provision expenses are expenses which can be **directly attributed** to particular teaching activities or learning area such as salaries, wages and oncosts for teachers and tutors including supervisory teaching staff, Heads of Departments and Schools. Salaries, wages and oncosts for non-teaching support staff directly associated with a particular teaching activity, material supplies and services expenses, facilities costs capable of direct association with a particular teaching activity should also be included in this expense category.

Delivery Support expenses are expenses of a School, Department at a Provider location but cannot be **directly attributed** to a particular teaching activity or learning area such as salaries, wages and oncosts for broad learning area, classroom and teaching support roles eg., educational assistants, shared supplies and consumables, shared institutional facilities, instructional design and course accreditation.

Administration and General Services Expenses

Administration and General Services expenses are the expenses incurred in general management and administration at College, Institute and State Office locations for providing corporate services other than administration expenses for staff directly attached to support a particular teaching activity, learning area or instructional design. Also included would be expenses of recognition of training and training providers, regulatory activities and advisory and consultative arrangements.

Property, Plant & Equipment Services Expenses

Property, Plant & Equipment Services expenses are for operating and maintaining buildings, grounds and equipment, including wages of ancillary staff and building and grounds services contracts. Also included are expenses associated with asset management, project planning and project management of major capital works.

Student Services and Other Services Expenses

Student Services expenses are expenses incurred providing services to students outside of formal teaching including expenses associated with and supporting the welfare of students such as counselling, disabilities, health services, employment services, child care, accommodation services, student amenities and student associations.

Other Services expenses are expenses that have no immediate or perceived output benefits to the Training Organisation such as specialist consulting, release to industry, redundancies, research and development and commercial operations.

Revenue from Government

Revenues from Government include recurrent, capital and other parliamentary appropriations over which the VET entity gains control during the reporting period, amounts equivalent to any of the entity's liabilities assumed by another entity and the value of any resources received free of charge. Note payments to VET entities of Government funds under individual contracts for services are classified as Fee for Service revenues.

Commonwealth General Purpose Recurrent Revenue

These are entirely recurrent VET Funding Act revenues from ANTA.

Commonwealth Capital

Revenues from ANTA for capital purposes including construction of buildings, child care, skill centres (infrastructure program) for Industry Based and School Students skill centres, Aboriginal and Torres Strait Islander capital facilities and equipment.

State Recurrent

Revenues appropriated by the State out of its own funds for recurrent purposes including appropriations for State Taxes and Charges (eg., payroll tax), liabilities assumed and the value of resources received free of charge.

State Capital

Revenues appropriated by the State out of its own funds for capital purposes including construction of buildings, child care, skill centres (infrastructure) Industry Based and School Students skill centres, Aboriginal and Torres Strait Islander facilities and equipment.

Commonwealth Specific Purpose Programs

Revenues received by VET entities generally in the form of "block grants" for specific purpose programs and National Program funding paid by ANTA to State and Territory Training Authorities.

Assumption of Liabilities

These are the revenue equivalents of VET expenses incurred and settled by another government agency.

Abnormal and Extraordinary Items

Abnormal items arise from transactions which are of a type normal to ordinary operations but are considered abnormal by reason of their size and effect on the operating result. Extraordinary items are attributable to transactions of a type that are outside the ordinary operations of the entity and are not of a recurring nature.

Capital Charge

Capital Charge is a charge that the Government levies on an entity's capital funds. Capital funds represent Government's investment in the entity. This investment equals the value of net assets (or net worth) of an entity.

Assets

Assets are future economic benefits that an entity controls as a result of past transactions or other past events.

Current Assets

Current assets are short-term in nature and are in the form of cash, or expected to be either converted into cash or consumed within 12 months of the reporting balance date.

Receivables

Receivables (debtors) are amounts owing to the VET entity at the end of the reporting period, for goods the entity sold or services the entity rendered prior to the end of the reporting period.

Investments

Investments constitute expenditure of cash or its equivalent to obtain a subsequent cash or equivalent inflow.

Other

Other would mainly comprise Inventories and Prepayments. Inventories are defined as goods, other property and services which are held for sale in the ordinary course of operations, in the process of production for such sale or to be used up in the production of goods, other property or services for sale, including consumable stores and supplies. They would therefore include raw materials and stores, work-in-progress, finished goods and land held for resale.

Prepayments are payments made in one reporting period, in respect of goods or services that the entity expects to receive or consume in future periods. Examples include rent, telephone, electricity and subscriptions.

Non-Current Assets

Non-current assets are long-term in nature and are not expected to be either converted into cash or consumed within 12 months of the reporting balance date.

Receivables

These could include bills of exchange, debts owing on long term contracts and outstanding loans and advances.

Investments

These would include longer term fixed interest bonds and deposits.

Property, Plant and Equipment

This category would include land-unimproved and improved, buildings, plant and equipment, motor vehicles, livestock, libraries and capitalised furniture and fittings. It includes both owned (ie purchased) property and property subject to finance leases. Reported values are depreciated values

Other including Intangibles

This could include purchased goodwill and intellectual property.

Liabilities

Liabilities are future payments that the entity is presently obliged to make to other entities as a result of past transactions or other past events.

Current Liabilities

Current Liabilities are those obligations to other parties, which must be met either on demand or within a period not exceeding 12 months from the end of the reporting period.

Creditors and Accruals

these would include trade creditors, accrued expenses for rent, telephones, electricity, revenue in advance, and unpaid salaries, wages.

Borrowings

This would include bank overdrafts, short-term and other loans, bills payable, short term finance lease liabilities.

Provisions

The main provision would be for employee entitlements. These are benefit entitlements which employees accumulate as a result of the rendering of their services to an employer up to the reporting date and include, annual leave, sick leave, where applicable, long service leave and superannuation.

Non-Current Liabilities

Non-Current liabilities are those obligations to other parties which would be expected to be met in a period exceeding 12 months from the end of the reporting period. The main types of non-current liabilities would be in relation to borrowings, finance lease obligations and employee entitlements. These have been described above.

Equity

Equity is the residual interest in the assets of an entity after deduction of its liabilities. The main classes of equity for the VET entity would be Accumulated Funds and Reserves.

Accumulated Funds

Accumulated funds represent the value of the net assets of the entity less any amounts held in reserves.

Reserves

Reserves arise from transfers to and from accumulated funds for specific purposes and from adjustments to the carrying values of fixed assets.

Contingency

This is a description and quantification of any assets/liabilities, which are uncertain because of, unfinalised events such as current claims/legal actions and which may have material impact on future financial statements.

Commitments for Expenditure

Commitments principally arise from lease contracts and contracts for future capital expenditures. A commitment is a firm intention at the end of a reporting period to incur a ***future*** obligation (eg placing of an order, letting a contract) whereas a liability is a ***present*** obligation to make a payment (eg acknowledged by a receipt of goods or services performed).

Appendix 1

Organisations Included

New South Wales

NSW Department of Education and Training
NSW Technical and Further Education Commission
Department of Agriculture-Agricultural Colleges
NSW Adult Migrant English Service

Victoria

Office of Training and Further Education and TAFE Institutes
Council of Adult Education
Adult Community and Further Education, includes Adult Migrant Education Services

Queensland

VET programs within the Department of Employment, Training and Industrial Relations, including TAFE Institutes and state funding for Agricultural Colleges.

South Australia

VET programs within the Department of Education, Training and Employment including TAFE Institutes and the Aboriginal Community College.

Western Australia

All Colleges established under the Vocational Education and Training (VET) Act 1996
Institutions created under the VET Act 1996
VET program within the Department of Training
VET program within Kalgoorlie College (a campus within Curtin University)
VET program within the Western Australian Academy of Performing Arts (a campus within Edith Cowan University).

Tasmania

The Office of Vocational Education Training
TAFE Tasmania

Northern Territory

Northern Territory Employment and Training Authority
VET programs within Northern Territory University, Batchelor College and TAFE Colleges within the Northern Territory Department of Education

Australian Capital Territory

Office of Training and Adult Education
Canberra Institute of Technology

Australian National Training Authority

ANTA operations
National Projects
National Programs (net of amounts paid directly to State and Territory Training Authorities)

This publication provides financial data for vocational education and training in Australia. It includes information on revenues and expenses; assets and liabilities and cash flows for the 1998 calendar year. Comparisons with 1997 data have been made where possible.

Non-financial information is available in *Australian VET statistics 1998: In detail*, in *Australian VET statistics 1998: An overview* and *Australian VET statistics 1998: At a glance*.

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